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— Buy United States War Bonds and Stamps —

National Municipal Review

Editorial Comment

Danger Signs from Jersey City

FOR many years, as everyone knows, Jersey City has provided a laboratory of political bossism that in many ways is unique. The city itself has been relatively content with its dubious distinction but the rest of the state has been restive and alternately outraged and discouraged as, election after election, it would see its vote nullified when the returns came in, invariably late, from Hudson County.

When Charles Edison became governor in 1941, and promptly declared his independence of the man who made and unmade governors, the struggle was titanic. Governor Edison was succeeded by Governor Walter E. Edge this year and the struggle continued.

The contest culminated November 7 in the defeat of a revision of New Jersey's century-old constitution. The manner in which political bossism triumphed provides much food for thought for students of government and, it is to be hoped, some desire on the part of those who helped defeat the proposed constitution to re-examine the facts. The surprising and disturbing story was well told in the *New York Times* of the following day, November 8. What follows is not an editorial, it should be noted, but part of the news account published by the *Times*:

The rejection of the document was a sweet victory for Mayor Hague, the State Democratic leader. He had never fought anything, issue or personality, harder than he fought a document that threatened to imperil his political dy-

nasty. By the same token, it also was a crushing defeat for Gov. Walter E. Edge and former Gov. Charles Edison, who led the fight for a "yes" vote.

The debate over the movement to modernize the State's fundamental law provoked unprecedented bitterness and many extraneous issues were introduced, even the religious issue.

Governor Edge openly charged on Monday that pastors of Roman Catholic churches had urged their parishioners on Sunday to vote against the proposed charter.

In Newark a priest told his congregation that the proposed document was "not a people's Constitution" and added: "Remember the bus bill." This was a reference to a law passed in 1941 to provide free transportation for parochial school pupils. Two months ago the law was declared unconstitutional by the Supreme Court and it is now before the Court of Errors and Appeals. The argument has been made to Catholics that the Legislature, drafter of the new Constitution, should be made amenable to a new bus bill by rebuking it on the charter.

The Republican Governor, a Protestant, denied there was anything in the document inimical to the interests of Catholics and blamed the injection of the religious angle on Mayor Frank Hague of Jersey City, State Democratic leader and himself a Catholic. In an appeal to individual Catholics on the eve of the election, Mr. Edge urged them not "to permit Hague to exploit their church for his own personal greed." He said a "no" vote on the Constitution question was a "yes" vote to perpetuate Mayor Hague's "ruthless control."

The Governor said he had personally made every effort, even to the extent of visiting Archbishop Thomas J. Walsh of Newark, to demonstrate that there was no section of the charter that Catholics had reason to fear, and no "officer" of the church had ever disputed that in his presence. . . .

Mayor Hague fought the proposed charter as if his political life depended upon defeating it—and his opponent said it did. Under it he would lose much

of his patronage and would be less able to avoid investigation by the Legislature.

The Mayor took the stump for the first time in many years, making speeches against revision throughout the State; he spent thousands of dollars of Jersey City's funds for newspaper advertising and sent letters to Mayors and other public officials urging defeat of the proposal. He picked up some strange allies, including Carl Holderman of the State Congress of Industrial Organizations and David H. Agans, Master of the State Grange.

He relegated the Presidential and State candidates to the background, with the result that the debate became a "Hague-anti-Hague" battle, as former Gov. Charles Edison, who was the original mainspring in the movement to give New Jersey an up-to-date instrument of government, described the pre-election situation. . . .

The referendum was preceded by a campaign that started out as an academic debate among students of government and civic leaders and ended in a verbal Donnybrook among practical politicians, the like of which the State had never seen before. . . .

Revisionists, Democrat and Republican and Independent, had hoped to keep party politics out of the debate, but Mayor Hague and his lieutenants did their best—and it was pretty good—to line up the Democratic party against the proposed change-over—Democrats and, of course, Republicans and any other voting bloc that could be enlisted by threats or persuasion.

Appealing to special interests wherever a seed of skepticism could be planted, the Mayor's forces succeeded in one way or another in creating enough confusion to split the ranks of war veterans, police and firemen, civil service employees, farmers and Roman Catholics. Each group was given a reason to fear that its interests were to be impaired under the new charter.

Misrepresentation and worse was attributed to the Hague opposition by Governor Edge, Mr. Edison and other stalwarts of the movement to get a majority "yes" vote. To his critics, the Hague tactic was simple, yet vexingly difficult to combat. Its design, they charged, was to frighten one group and then another with sensational falsehoods

—falsehoods that Hitler and Goebbels would admire because they were so hard to nail down. Governor Edge was so busy in the closing weeks countering Hague propaganda that he had little time to aid the cause of his party's national and State candidates.

The Governor insisted throughout that the Mayor's real concern was over his own political future, not over the interests of taxpayers in general or the special groups he professed to champion.

Governor Edge, for one, could see why the Jersey City Mayor had real reasons, selfish reasons, for objecting to the draft. Most important, he reasoned, was the provision requiring a public official to testify before a legislative investigating committee on matters relating to public business on penalty of forfeiting office if he refused, or refused to waive immunity to prosecution. The Mayor, he charged, did not like that because the Mayor did not like investigations of his administration. Under New Jersey court rulings the Mayor is virtually immune to investigation.

Revision proponents also knew, they said, why the Mayor saw the "railroad lobby," the Mayor's favorite bogey, getting tax gifts and preferences for the carriers under revision. The tax article, they observed, would strip the Mayor's Hudson County machine of the power to use taxation for political blackmail.

But leaving personalities and partisanship aside, the document was conceded generally to be a vast improvement over the present instrument of government, though not the best that the hand of man could devise.

The most disquieting aspect of this contest was the strained injection of religious considerations. The orgy of unreasoning religious and racial intolerance which tortured this country in the 1920's should be sufficiently fresh in our minds, even if the earlier spasms of a similar nature are not, to bring pause to efforts the major effects of which were to reject a forward-looking document and to save the political skin of a notorious spoilsman.

Michigan Attacks 'Red Tape'

Officials and Bureau of Business Administration develop plans to streamline and simplify government to eliminate evils of bureaucracy; see antedote for centralization.

By ROBERT S. FORD, Director
Michigan Department of Business Administration

GOVERNMENT in Michigan has grown like Topsy. There has been little thought of an over-all pattern of unified organization that would promote interdepartmental co-ordination and greater efficiency in governmental services. As a result there are now 97 separate departments, boards and commissions headed by almost 700 appointed or elected officials. Some of the existing agencies are too small for efficient operation and many are dealing with the same problems but with separate sets of officials. As new problems have arisen, new agencies have often been created to deal with them instead of placing responsibility for the new activity in an existing agency. Such a condition is not peculiar to Michigan but exists in many other states as well.

It is a curious fact that in an industrial country like the United States and a highly industrialized state such as Michigan, which are outstanding in the development of efficient industrial organization and management and ingenious production methods, so little attention has been paid to the application of business principles and techniques to governmental organization and management.

Realizing that something should be done to correct this situation, an attempt is being made in Michigan to get at the root of the trouble.

Upon the recommendation of Governor Harry F. Kelly in his inaugural message in January 1943, the state legislature passed an act providing for the creation of a Department of Business Administration in the Executive Office. This department is "charged with the duty of making investigations and recommendations concerning the economic coordination of state activities," and is authorized, when directed by the Governor, to make investigations of any executive or administrative departments or agencies in the state government "to determine whether the activities thereof are essential to good government and are being carried on in an economical and efficient manner and without duplication."

On the basis of this legislative mandate, the essence of the program being followed in the department is the promotion of better governmental administration and operation. It should be pointed out, however, that many of our state agencies are operating efficiently and use modern equipment and procedures. Some of these changes have been made by the agencies themselves; several departments have engaged outside consultants in the past few years to make surveys and recommendations as to methods of improving operations.

Relation to Other Agencies

From the legislation it is clear that

the Department of Business Administration is a staff or advisory agency along with the service and control departments of budget and civil service. It has been the desire of the Governor that the activities of these three agencies be coordinated, and the State Budget Office and the Civil Service Department have given assistance in several surveys carried out by the Department of Business Administration.

This department has close contact with other staff and study agencies. When the State Planning Commission was reorganized at the 1943 legislative session the director of the Department of Business Administration was made an ex-officio member of that Commission, which has been active in the formulation of a postwar building program.

The Governor directed the state business administrator to work with the Capitol Building Commission in formulating plans for a new state office building in Lansing. It has therefore been possible to coordinate our activities with those of the architects engaged by this commission, and to incorporate into the blueprints for the new building some of the plans for consolidation and reorganization which are not now feasible because of poor arrangements in state-owned buildings. Much of the \$125,000 rent which the state is paying annually for quarters in privately-owned buildings in Lansing could be saved by consolidating these agencies with others in state-owned buildings, but present space restrictions make it impossible.

The Governor has also assigned the director of the Department of Busi-

ness Administration to work with the Tax Study Advisory Committee, which is making a study of the tax structure, particularly state-local fiscal relationships, as well as the possibility of consolidating some of the tax administration agencies.

The state business administrator has also kept in contact with the Public Education Study Commission, which is investigating various educational problems in Michigan, including the reorganization of the 6,600 school districts.

In dealing with the line agencies, the approach has been one of service and assistance in working out improved procedures within various departments. One of the first steps taken was to have each department head designate a departmental business manager where the agency was without one. Department heads are busy with many different problems, and it is essential that there be some one person in each department who has continuous and direct responsibility for its efficient and economical operation. It is not hard to "sell" new ideas to department heads and business managers if it can be demonstrated that the change will result in a saving of money, time or effort.

General Program and Activities

The legislation creating this department states that investigations made of the various state agencies shall be "for the purpose of determining the feasibility of improving the administration of state government by the elimination of all unnecessary activities, the avoidance of duplication, and increasing efficiency and economical operation by consoli-

dation or rearrangement of any such state departments, boards, institutions, commissions and agencies." This work is implemented by section 4 of the act which states that "the department shall have power, subject to the approval of the governor, to conduct hearings and to compel the attendance of witnesses, the giving of testimony under oath and the production of all books, records and papers. Subpoenas for such purposes may be issued by the director or his authorized agents."

Our program has been formulated with this legislative intent in mind and may be classified into four main divisions or types of projects: (1) consolidation and reorganization plan, (2) procedures analysis, (3) central office services and (4) miscellaneous projects.

Consolidation and Reorganization

It is elementary as well as fundamental that the organizational framework of government promote smooth operation and functioning. Obviously this is impossible with the wide decentralization of authority that exists when there are 97 separate and independent agencies, many of which have overlapping functions and responsibilities. The primary object, therefore, has been a study of the feasibility of consolidating, reorganizing and rearranging state agencies, some immediately and others over a longer period of time.

The possibilities for immediate consolidation are somewhat restricted because of insufficient floor space in state-owned buildings. Despite this situation, however, there are some consolidations that could be

accomplished, and they would result in substantial money savings to tax-payers.

One plan worked out, as a first step in the consolidation program, would bring about the elimination or consolidation of a number of agencies with a measurable money savings of \$200,000 a year. Chief among these would be the consolidation of the strictly office services and license-issuing functions of fifteen regulatory boards—doctors, dentists, nurses, pharmacists, architects, engineers, cosmetologists, barbers, etc., at an estimated saving of \$100,000 a year. The various boards as constituted at present would continue to be responsible for professional standards, qualifications for entrance to the profession, and the regulation of unprofessional conduct.

Another important merger, which would cut costs by \$50,000 a year without impairing services, would be to abolish the State Tax Commission and transfer its duties to the Department of Revenue.

Some of our reorganization proposals would not reduce the number of agencies, but would simply provide for a more logical arrangement by placing similar functions in one department. This would make possible more efficient operation, through relocation of personnel, equipment and records, while at the same time it would make the structure of government more understandable to the people of the state.

By way of illustration, regulation of the building and loan companies should be transferred from the Secretary of State to the State Banking Department, and the regulation of

the finance companies should be shifted from the State Treasurer to the same department. This would place the regulation of all financial companies under the Banking Department and would eliminate a clear-cut case of unnecessary duplication. Other types of consolidation could be mentioned, but these will suffice to illustrate the manner in which the problem is being attacked.

Accomplishment of this first step would be relatively easy, but the next would be more difficult for, in addition to other consolidations, it would require certain constitutional amendments for the elimination of some of the ex-officio boards, and authorization of a four-year term for the governor and certain other elective officials.

Procedures Analysis

One of the most important examples of the manner in which the administration of state government is less efficient than that in most large industries is the absence of a continuous search for shorter, quicker and better methods for the performance of daily operations. The Department of Business Administration, therefore, has placed considerable emphasis upon analyzing departmental procedures and has made certain recommendations that simplify and accelerate operations. In developing this type of service the department is in a position to provide any agency whose procedures are in need of reorganization with information and advice based on proven experience elsewhere. Although there are a number of state departments that are organized and operated efficient-

ly, the field of methods development is literally virgin territory. No other phase of the work of the department offers greater possibilities in promoting efficiency, economy and better service to the public.

In addition to the immediate need for procedural reorganization in agencies where there have been few changes in many years, this type of work is also basic to the consolidation program. Careful analysis of operating procedures must, of course, precede recommendations for consolidation, and those procedures play an important part in consummating a merger if the reorganized agencies are to be integrated in fact as well as in law.

Although methods development constitutes a major part of the program of this department, it should be pointed out that with a budget of \$20,000 and only three staff members the department has not been able to do more in the year and a half of its existence than "scratch the surface" in this important phase of its work. Nevertheless, the two procedures analysts on the staff have made surveys at the request of several agencies, and have conducted other investigations of departments or boards typifying certain problems in reorganization. For example, a detailed analysis was made of the Board of Cosmetology because it presented many problems that would arise in consolidating the administrative activities of the regulatory boards. Certain divisions in the Department of Agriculture were surveyed because they illustrated the problems involved in the central issuance of licenses. Surveys have also

been made of the Corporation and Securities Commission, Conservation Department, Insurance Department and one of the large state hospitals.

Central Office Services

Another phase of the program that has great potentialities in the field of governmental improvement is the development of central office services. We are attempting to develop central service units, such as a central license-issuing unit, central mail and messenger service, central duplicating machines, central filming service, central tabulating and addressing machines and central stenographic pools. Some of these will be briefly described.

Duplicating machines. Several thousand dollars were saved for the state within the first two months after the Department of Business Administration arranged for the Departments of Social Welfare and Highways to perform multilith and varitype jobs for other state departments on a cost basis. This was accomplished through Budget Office co-operation in first referring all requisitions for the purchase of multilith, varitype, and mimeograph equipment to the Department of Business Administration. The department requiring the equipment was then requested to take advantage of the services provided by the Highway and Welfare Departments rather than purchase new equipment.

Mail-messenger service. Another type of central office service is the central mail and messenger service which was initiated on a voluntary partial basis in July of this year, with a small appropriation. At that

time approximately 50 persons were employed as full- or part-time messengers and about 35 of these employees made several calls at the substation daily. Needless to say, there was much criss-crossing of departmental messengers between the various buildings in Lansing, involving duplication of effort and needless waste of time and personnel. Additional waste arose because a great deal of interdepartmental mail between the State Capitol and the State Office Building two blocks away passed through the U. S. mails. This situation is now being corrected, although there are still a few departments which are not cooperating to the fullest extent. The system has now been established, however, and with adequate enabling legislation Michigan could have a modern and efficient centralized mail and messenger service.

License-issuing. One of the most important programs now in the process of development is the plan for centralized issuance of licenses. State agencies issue about 450,000 licenses a year, most of which are of a type that must be renewed annually and therefore lend themselves to mechanical methods. In the sixteen regulatory boards alone there are 53 different types of licenses of varying kinds and sizes. At present each department must issue its own licenses, and this is usually done by time-consuming and costly hand methods.

Recognizing that the whole process of license-issuing should be simplified, standardized and mechanized, the Department of Business Administration undertook a survey looking to the possibilities along this line. As

a result it was apparent that many economies could be realized, and already the procedures and methods of issuing licenses have been reorganized and mechanized in three agencies.

As license-issuing is reorganized in other departments it may become possible to transfer the mechanical process of license-issuing to a central service unit with the regulatory aspects of licensing remaining under the jurisdiction of the various departments concerned. At least it is possible to centralize all license-issuing in three or four departments, which would result in large money savings as well as better service to licensees.

Microphotography. Finally, a central filming service for photographing state records has been initiated. The problem of filing inactive or dead materials in space badly needed for office quarters has reached the point where it can no longer be ignored. Because of the war and the difficulty of obtaining equipment priorities the project is necessarily on a small scale, but it will be expanded with an easing in the priorities situation. The money savings will be very large from this project, inasmuch as the placing of records on film involves a reduction of 95 to 98 per cent in filing space requirements and also reduces the need for much of the expensive filing equipment now in use.

Miscellaneous Projects

Employee Suggestion Plan. More than a year ago all department heads were asked to develop an employee suggestion plan, similar to those now used in many war industries, for im-

provement of work in their departments. Employee suggestion boxes have been placed in most departments, a system of awards has been worked out and reports received from department heads indicate that the plan has been successful, especially in several of the large departments.

"J Programs." In June of this year the Department of Business Administration initiated, in cooperation with the Department of Vocational Education, the so-called "J Programs" for training supervisors—job instruction training, job relations training, and job methods training. For some time the Department of Vocational Education has been providing instructors for the training within industry division of the War Manpower Commission in carrying out this program for Michigan industry. With a group of experienced instructors immediately available, the state was well situated to carry out such a program. Starting on an experimental basis JIT—job instruction training—was initiated in five departments and is now being extended to others. Results thus far indicate that the same simple training methods which have been used so effectively by war industries will prove just as successful in state government. It is anticipated that these programs will be made available during the next year to all supervisors in the state service.

Paper conservation. Finally, reference might be made to some of the activities in connection with the conservation of paper. It has been customary in the past to transmit all communications between departments in the regular envelopes which

are used for mailing purposes. This department designed inexpensive multiple-use interdepartmental envelopes, which are now in general use.

A survey of all forms used by various state agencies was initiated with a view to reducing the number and size of forms and to achieving a greater degree of uniformity and simplification. The results of this survey indicate quite clearly the need for some kind of planning and central control in the selection as well as introduction of new forms.

Other types of paper economies could be mentioned but these will serve to illustrate the general approach that has been followed.

Conclusion

The present structure of state administration, which is virtually a federation of independent governments, has led to a great deal of duplication in performing services and activities and to much uneconomical use of money, space, equipment and personnel. This duplication is of a dual character—first, from a functional standpoint several different agencies are engaged in activities related to public health, perform services for the blind, administer the tax and labor laws, etc.; second, duplication arises out of the separate

performance of office services by each department, such as mail and messenger, filing, stenographic work, multilith and mimeograph operations, tabulating, etc. With each department operating as a completely independent unit, there has been little interest in the past in coordinating complementary activities or in creating specialized units to perform certain office services common to all.

If the governmental structure is to be modernized and the fullest application made of well established principles of public administration and business management, it is necessary to regard the whole structure of state government as an integrated concern. An attack on "red tape" and bureaucracy is being made in Michigan by the state's own officials, who are aware that people want governmental simplification. Furthermore, it is realized that if the needed decentralization of government now concentrated in Washington is to be accomplished, the organizational structure of state government must be streamlined, with greater emphasis placed on efficiency in operating procedures. It is toward this end that the Department of Business Administration is working, in cooperation with many forward-looking state officials.

— Buy United States War Bonds and Stamps —

Machine Beats County Charter

Vigorous efforts to secure streamlined council-manager plan for suburb of nation's capital loses to campaign of misrepresentation; Montgomery County citizens to try again.

By JOHN F. WILLMOTT, Research Chairman
Montgomery County Charter Committee

AT THE general election on November 7, Montgomery County, Maryland, defeated the proposed council-manager charter by a vote of 15,683 to 14,048 after a hot campaign.

Montgomery County adjoins the District of Columbia on the northwest. It is Maryland's third largest county. The 1940 census found 83,912 people living in the county but its present population is over 100,000 by reason of the influx of federal employees during the past four and a half years.

Roughly three-fourths of the registered voters are concentrated in the suburban communities of Bethesda, Chevy Chase, Silver Spring, and Takoma Park which lie just across the line from the District of Columbia. The remaining inhabitants are dispersed throughout the up-county towns and farming areas. Rockville is the county seat.

Even before the influx of war workers Montgomery County was experiencing "growing pains." It was the same old story of increased population, demands for more and better services, and an antiquated county government. The citizens are fairly well satisfied with such services as education, welfare and health over which county officials have only partial control; these services are governed largely by general laws prescribing statewide standards including a state administered merit sys-

tem. But there has been widespread dissatisfaction with the activities which are controlled by county officials and governed by local laws passed by the county delegation to the legislature under the rule of legislative courtesy.

During recent years the county government has been in large measure controlled by a county boss and a tight little machine. The spoils system has operated brazenly. There is no effective budget system or other device for financial planning or co-ordination of activities. Debt refunding has become an annual practice; at no time during the past ten years has the county made full provision for retiring its maturing bonds.

Some local laws vitally affecting the county and its government have been quietly "cooked up" by the legislative delegation at Annapolis and put through in the closing days of the session without consulting or even notifying the county's citizens. On at least one occasion interested citizens who sought to find out from a leading member of the legislative delegation what local bills were under consideration at Annapolis were told blandly: "I don't know."

Montgomery County has a great many civic associations and an unusually active Civic Federation which has been wrestling with the problem for more than a decade. In 1938 the Federation insisted that experts be

employed to survey the county government and recommend needed changes. The Board of County Commissioners employed the famous Brookings Institution of Washington, D. C., which conducted one of the most comprehensive surveys of county government ever undertaken in the United States. Its report was submitted in 1941. The Brookings experts found so many things wrong they recommended adoption of a charter as the only practicable way of dealing with the situation.

Citizen Indignation Aroused

Then something happened which tore things wide open. As the General Assembly was nearing the close of its session, the Montgomery County legislative delegation slipped a local bill through both houses legalizing a *j'ai alai* gambling establishment in the county. It was all done, and the legislature had adjourned, before the folks back home knew what was up. Public patience had long been strained by the machine's dark and devious manipulations. Now citizen indignation welled up like a volcano in eruption. The frightened sponsors of the measure joined in beseeching Governor O'Conor to veto it, which he did. But Montgomery County citizens saw clearly that they had a housecleaning job to do, and they began to roll up their sleeves.

During the following months the Brookings report was discussed by small groups all over the county. People began to talk about a charter. The Montgomery County Charter Committee, a citizen group patterned after the Cincinnati Charter Committee, was organized in June

1942. It had little money but plenty of enthusiasm and determination and excellent leadership, much of which came from the Civic Federation and the League of Women Voters. Allen H. Gardner, Washington attorney, was elected president; Mrs. John H. Werner was chosen executive director.

During the summer and fall of 1942, 400 charter workers obtained 9,000 signatures to petitions which were sufficient, under the home rule amendment to the state constitution, to force a referendum on the proposition of creating a charter board. The county machine fought the charter movement savagely. It kept insisting that Montgomery County was one of the best governed counties in America. Evidently the voters thought otherwise for, in November 1942, they voted 8,044 to 6,245 to create a charter board to draft and submit a charter. The nonpartisan slate of candidates sponsored by the Montgomery County Charter Committee won over the machine's candidates. Also, the county boss, who was a candidate for congressman at the same election, was defeated.

The charter board consisted of five outstanding and highly respected citizens headed by Frederick P. Lee, a civic leader in the county and a former professor of constitutional law at George Washington University. The board did an excellent job. It examined charters of other cities and counties. It studied the state constitution and laws affecting the county government. It consulted experts on public administration and charter drafting. Letters were sent to every civic organization in the county requesting suggestions, and approxi-

mately a hundred suggestions were received. A similar letter to the county commissioners was ignored.

The board held hearings in all parts of the county and gave careful consideration to the views of the citizens. Before reaching a final decision it published a tentative draft of the charter and invited criticisms.

Charter Provisions

The salient features of the proposed charter were:

1. *The Council-Manager Plan.* A county council was provided as the local legislative body, to be elected on a nonpartisan ballot, five of the nine members from present county commissioner districts and four at large. Voters could vote for any nine candidates. The manager, appointed by the council and subject to removal by it, appointed and removed most department heads after consultation with the council and subject to merit system regulations. He also had power of appointment and removal over subordinate personnel after consultation with department heads, subject to merit system provisions.

2. *Home Rule.* The County Council was empowered to make local laws (i.e., applying to Montgomery County only) on a wide range of matters subject to the constitution and general laws of the state. It could repeal or amend local laws on such subjects hitherto enacted by the General Assembly, and the latter body was forbidden to pass any more local laws on matters covered by the county's home rule powers.

3. *The Merit System.* A personnel board of three citizens chosen

by the County Council was made responsible for regulations governing the classification of positions, minimum qualifications for appointment, salary and wage scales, promotions and transfers, removals, and similar personnel matters in the administrative service, except for positions in the education, welfare and health departments which are governed by state merit systems. The county manager was made executive secretary of the board, and its regulations needed Council's approval before they could take effect.

4. *Improved Financial Practices.* The charter set up a modern budget system including a five-year capital budget for financing public improvements, strict budgetary control, effective centralized purchasing, a 7 per cent limitation upon indebtedness and other debt controls.

The Charter Board was required by law to complete its work in six months, i.e., by June 1943—but the charter could not be voted upon until the next general election, November 1944.

The Charter Committee reopened campaign headquarters last May. The following committees were appointed: legal, research, education and publicity, finance, organization and speakers. The Field Division was expanded to include an executive committee, 46 precinct captains, and 500 precinct workers.

Campaign strategy was planned. Both the charter and existing laws were analyzed in order to determine the effect of the charter upon the organization and administration of the county government. A campaign manual was prepared for field work-

ers outlining the purpose of the campaign, campaign organization and methods, history of the charter movement, salient features of the charter and refutations of anticipated opposition arguments.

Many of the field workers made a preliminary canvass of the voters in their territories during June and July, distributing copies of the charter and a small folder, "What is the Charter?" During July, August and early September, the workers in each precinct met for "briefing." Charter provisions were explained, possible opposition arguments were exposed and procedure for canvassing voters was outlined.

Opposition Develops

For the most part county officials recalled the strength the charter movement had shown in 1942 and refrained from any public statements or open activity against it. Just before Labor Day, however, a Citizens' Committee to Defeat the Charter was organized. Its ringleaders were easily recognizable as machine men; one of them, in fact, was widely known as the personal attorney of the county boss.

Using this "Citizens' Committee" as a screen, the county machine conducted a vigorous campaign of misrepresentation. The charter, they said, was experimental; nothing like this form of government had ever been tried before. The charter provided for a tremendous increase in the number of county employees and would increase taxes. Once adopted it could never be repealed; besides, it was probably unconstitutional.

Nonpartisan elections would de-

stroy the two-party system; in fact, something of the sort had been responsible for the fall of France. People would not serve on the council without a salary (this from a volunteer fireman!). The county manager would be an autocrat with almost dictatorial powers. The charter gave life tenure to department heads; they could never be removed. The charter would abolish special assessments and obliterate all local taxing areas. It provided for two competing education departments which would cause conflict and unnecessary expense, etc., etc.

The anti-charter forces sent letters to voters in the service containing many of these false charges and warning the boys that they would find it virtually impossible to obtain employment with the county if the charter was adopted.

Another letter sent out by a committee of Negroes—some of whom had been placed upon the county payroll or had been employed by officeholders—warned the Negro voters that the charter was a nefarious scheme to impair their vote.

Of course, all these charges were falsehoods, and many of them, such as the "life tenure" story, could be refuted by simply reading the charter. But they were turned out in such quantities and repeated so insistently that it was no easy task to catch up with them. It was necessary to send out two supplements to the field workers' manual to expose new waves of wild stories. Late in the campaign the Charter Committee published a leaflet called "The Lie Detector," listing twenty "whoppers" which had been told by the

opposition, together with concise, three-sentence refutations.

The Charter Committee published other leaflets on home rule, the council-manager plan, the merit system and the financial provisions of the charter. A special letter with the merit system leaflet was sent to all county employees. Copies of the charter were sent to county school teachers with a letter. Another special letter was sent to all paid and volunteer firemen whom the machine had attempted to stampede into voting against the charter. The League of Women Voters ran a series of questions and answers in the *Bethesda Record* which was reprinted and circulated in pamphlet form. Two hundred copies of the National Municipal League's "Story of the Council-Manager Plan" were distributed.

Until the closing days of the campaign the pro-charter forces followed the policy of limiting press releases to two a week. The opposition, on the other hand, deluged the newspapers with material and inserted large advertisements in the Washington papers. With three exceptions, the county newspapers printed only anti-charter material in their news columns. The Washington newspapers devoted considerable space to the campaign. *The Washington Post*, *News and Star* as well as the *Bethesda Record* and the *Baltimore Sun* endorsed the charter.

During the campaign charter speakers participated in 73 debates and other meetings and 14 radio programs. The charter speakers were at a little disadvantage at first, but soon learned to tear into their opponents and puncture their argu-

ments. Meanwhile, field workers were ringing doorbells, distributing literature and explaining the charter and its advantages. Most of the field work was carried on in the suburban portion of the county; some excellent field work was done up-county, but the charter organization there was small and in some rural areas almost no organized activity was carried on in behalf of the charter.

Just before the election, the Charter Committee mailed out 25,000 copies of a final appeal carrying quotations from newspaper editorials and a list of 200 prominent citizens who had endorsed the charter.

The votes on the charter question were distributed as follows:

	For	Against
Suburban area	11,128	9,027
Up-county	2,142	5,444
Soldier vote	778	1,212
Total	14,048	15,683

The Charter Committee waged a good campaign, but it was not quite strong enough to overcome the county machine which fought the charter with its full strength and with lavish expenditure of money. Under the Maryland law this charter may not be re-submitted. The whole process has to be gone through with again: circulation of petitions, a vote upon the proposition of creating a charter board, electing the charter board, drafting a new charter and campaigning for its adoption. All this would take four years, but the Charter Committee is a continuing organization and is determined to try again. And it has the support of a substantial group of citizens who know what they want and will not stop until they get it.

The GI's Cast Their Ballots

The mystery of the soldier vote is explained by a GI himself who lets in the light and chases the hobgoblin that has haunted the dreams of the political alarmists.

By DAVID J. LIPPERT
Corporal, A.U.S.

CURIOUSLY draped from the ceiling of Company B's dayroom were two white bed sheets. Hung end to end, they partitioned off a five-yard triangle in the room's corner. More curious to the uninitiated observer was the lonely presence of a solitary chair and a solitary table behind them.

The mystery of this scene was not so perplexing as the mystery of the soldier vote such sheets—white or weathered canvas—concealed in similar “voting booths” all over the country and in theaters of operation overseas. And, it was the mystery of the vote—its size and potential leaning—that carried an ominous foreboding for political alarmists who, only a short time before it seems, were vociferously complaining about the injustice of denying the ballot to the soldier.

This is not an article analyzing the GI attitudes and whims about the various candidates. After having repeatedly read complaints against the soldier voting “machine,” I feel it is about time to publicize the facts of the case and what the War Department has really done to get out the soldier vote. It was no political machine—it was an opportunity.

To many average GI's the soldier vote campaign has meant mostly the personal delivery by his immediate voting officer of an application blank for a state absentee ballot. This he

had the unqualified privilege to accept or reject. He did not have to accept it. He did not have to fill it out and mail it home. But his voting officer must forward to higher headquarters a certificate stating that every soldier in his organization had the opportunity of getting an application card—and, if not, why not.

Even the most unwary GI was conscious of the soldier voting posters on display in his dayroom—or some conspicuous place in his unit. Labelled “Official Election War Ballot Information,” the first War Department voting poster was issued May 12, 1944. Distributed one to every company, unit or detachment, it announced the War Department's policy in simple concise statements.

Soldiers were told such things as:

1. They did not have to vote unless they wanted to—that they would not be told to vote or marched to a voting place.
2. Merely being in the army did not automatically entitle the soldier to vote; he must meet the requirements of both state and federal law.
3. The best time to apply for an absentee ballot was just before the state was scheduled to send out ballots.

4. The federal ballot, which could be obtained in October, was good only if authorized by his state.

5. The soldier's commander would see to it that his vote was cast in

secret, and that he would not be influenced for or against any particular candidate.

6. It was the soldier's duty to guard the secrecy and independence of both his and his comrades' votes.

7. Conducting or participating in straw votes was prohibited to members of the army.

8. The War Department's policy was one of complete and strict impartiality.

State Requirements

War Department voting poster No. 2 was a miniature textbook in itself, giving requirements for soldier voting by state absentee ballot. It re-emphasized the necessity for eligibility under the laws of the soldiers' home states—about their eligibility being determined by local officials on the basis of age by November 7, 1944 (21 years old, eighteen for Georgia citizens), citizenship, residence, war service status, and other factors.

Laid out in chart form was a list of states with the following information pertaining to each state:

1. Legality of the War Department post card application (USWBC Form No. 1) for state absentee ballot;

2. Earliest date each state would receive soldiers' applications for ballots;

3. Earliest date each state would mail absentee ballot to soldiers;

4. Date on or before which soldiers' executed state absentee ballots must be received back by state officials in order to be eligible for counting;

5. Time allowance between earliest date when state would mail absentee ballots to soldiers and date ballot was due back.

6. Reminder about registration of unregistered soldiers—an unregistered GI, in order to vote by state absentee ballot, must be registered according to the law of his home state unless such state does not require registration.

South Carolina was the only state in which the application card was invalid and from which a special application form must be obtained. Only in Alabama, Delaware, Florida, and Louisiana was it necessary to appear in person for registration in order to vote. In all other states the GI could get around this by various methods — completion of special forms, certificates, oaths, inclusion on list back home, or name submitted by family and friends. Or maybe no registration was required at all.

The third poster of the War Department series featured a map of U. S. congressional districts, including cities partitioned by congressional districts. Two more posters appeared outside the United States explaining the procedure for voting by federal ballot and giving the list of presidential, vice presidential, senatorial and congressional nominees from states whose laws authorized use of the federal ballot.

It might seem elementary to enumerate all this information on posters. Yet it contains a crude outline of the information available to the soldiers. If they still failed to assimilate the information or could not understand it, they could always get

the help of their voting officer. Here, again, it is well to make another observation. The army conducted no classes for the soldier on the subject of how to vote. Voting information was *not* stuffed down his throat. But the information was there if he wanted it. This was the policy handed down by the War Department to its voting officers.

Preference Lists

Until recently a controversial feature of the soldier voting program was Title V of the federal voting law¹ concerning restriction on dissemination of political argument and propaganda. This necessitated the publication of "preference lists" for magazines and newspapers. Men in the army could read anything they wanted. Political literature could be freely mailed to them. But no publication absent from the approved lists could be permitted to lie around available for general reading in the company area.

The GI had to keep his hometown newspaper buried inside his foot locker. Technically, he was liable to court martial if his hometown newspaper found its way into the dayroom. Voting officers had the responsibility of inspecting dayrooms for literature not on the approved lists and removing such political dynamite as *Bugs Bunny* carelessly left on the couch by the radio. This actually happened in one organization at Camp Blanding, Florida. *Bugs Bunny* and some hometown newspapers, none on the preference list, were found in a dayroom and the

regimental voting officer had no alternative but to request a reply by "endorsement" from the guilty company giving an explanation for such delinquency.

The amendment of Title V cleared up this paradoxical situation. *Bugs Bunny*, I am happy to relate, became safe to leave in the dayroom—along with all the other comic magazines. It is doubtful, however, if any kind of legislation will ever be able clearly to define the boundary line between free discussion of candidates and the prevention of officers and noncoms from influencing the vote.

Meanwhile, the War Department kept voting officers on their toes, supplying them with the latest information and holding frequent meetings at all echelons of command. Issued to all voting officers within the United States was a *Manual for Soldier Voting*.² This had the information contained in the posters and data concerning eligibility for the absentee ballot, responsibilities of the army and unit commanders, dissemination of political propaganda, and the big problem of records, reports and procedures for the federal ballot.

Voting officers within the United States did not have to worry about the federal ballot. The War Department used this only for overseas personnel. Applicable only to candidates for president, vice president, the Senate and the House of Representatives, the federal ballot was limited. But it was short and simple for the soldier and, like the state absentee ballots and the post card applications,

(Continued on page 645)

¹Public Law 277, 78th Congress.

²WD Pamphlet No. 21-12.

By Their Own Bootstraps, III

Eugene and Lane County citizens break a century-old habit and take the hard road to freedom from debt in schools, city and county; way cleared for sound postwar planning.

By WILLIAM M. TUGMAN, Managing Editor
Eugene (Ore.) Register-Guard

EDITOR'S NOTE.—This is the third of a series of articles which tell the story of the efforts of an Oregon city and its neighboring communities to solve their problems and prepare for the future without outside aid.

IT would be a mistake to suppose that Eugene and Lane County, Oregon, achieved freedom from debt and the cash basis for their postwar program without fighting. There were many bloody battles along the way—and heavy political casualties. Nor was this achievement the work of any one man or group of men. It grew from an initial skirmish in the Eugene schools in June 1927 through a long series of encounters in which county, city, schools and even the state were involved. And the action is not finished!

Students of public management everywhere will recognize the causes of war which flared in Eugene:

1. Rapid growth bringing unending demands for more and more public services;
2. Concentration of the burdens of local government in property tax;
3. Legislation designed to limit taxes which failed of that purpose because the door to borrowing was left wide open;
4. Efforts of officials to give the appearance of holding down taxes by more and more borrowing, for operations as well as for long-range capital improvements;
5. Haphazard methods of accounting and reporting which made it easy to keep voters confused.

In Oregon the fiscal year of schools began July 1, but budgets for that year were not made till fall and first taxes were not collected until April—which compelled nearly a year of “deficit financing” for routine operations.

Another very well intended but unwise Oregon law—which still stands—required all cash balances at June 30 to be applied to reduce tax rates for the ensuing year, and in 1927 there were those who went so far as to argue that even outstanding warrants and bills could not be paid out of the belated tax revenues which always gave the appearance of a fat cash balance at year's end.

In the Oregon constitution the voters have written the much disputed 6 per cent limitation which in 1927 prohibited more than 6 per cent increase in operating budgets over the preceding year's budget. (It is now permitted to take the highest of three previous years as tax base.)

In the roaring twenties all Oregon suffered from Ku Klux politics, and Eugene schools had been through a demoralizing recall in which every issue except sound educational policy figured. Teacher pay was at an all time low—\$115 a month in high school—and when a disgruntled “athletic clique” whitewashed the high school principal, literally, at a public assembly, there was general opinion

that "the schools are hopeless." Most responsible citizens hooted at the idea of running for school board or "getting into that mess."

On the average the Eugene schools were running behind \$150,000 a year on operating deficits which were covered with 6 per cent warrants; whenever warrants piled too high they were converted into long term bond obligations. In the construction program of 1924-26, totaling \$351,000, immediate tax increase had been covered up by issuing deferred payment bonds to fall due in the "rich thirties."

Voters Approve Extra Taxes

Nevertheless, in the summer of 1927, when it came time to make up the budget for 1927-28, the school board found it had to have some \$353,000 for the coming year and this involved taxes some \$56,000 beyond the 6 per cent limit. Fortunately a tough-minded citizen, the late Dr. Harry Titus, had braved sneers and been elected to the board in June, and on the board he found a helper—A. R. Gray, a merchant.

The board went to the voters on September 20 and gained approval. Then came counter-attack from the direction of the county assessor; the vote was thrown out on technicality. In October another vote was held and the budget defeated. Then a committee of leading citizens consented to "comb the budget," but they refused to cut more than \$10,000 and the budget went back to the people in December and was adopted by a slim margin.

But in the meantime a lot of the gruesome facts about debt and taxes

were getting an airing. Also it had become apparent that the real power in school affairs was not the superintendent but the school clerk and certain cliques.

In January 1928 Dr. Titus and Mr. Gray came to the press with this thought: "The only way we'll ever get this school mess straightened out is to clean house."

They were told: "If this school board will ever make up its own mind on anything, we'll back you till Hell freezes over."

House was cleaned forthwith! The school board brought in Superintendent H. R. Goold from Renton, Washington, at the unheard of (for Eugene) salary of \$4,500 a year. In June School Director Gray found himself indicted by a Lane County grand jury for alleged corrupt practices, but the indictment was obviously spite work and the courts threw it out. The new superintendent found himself confronted—by one of his board—with fourteen points for school management, among them:

Every teacher and employee must sign a pledge not to touch alcohol or tobacco in or out of school hours.

Any teacher or employee known to have touched alcohol or tobacco would be automatically dismissed.

Daily flag salutes and pledges etc.

On the appearance of any school officer or elder person in any classroom, all children to be called instantly to stand at attention and remain in that posture till told to sit.

Goold went about a tough job with grim patience until more board changes could be effected. Without delay he demonstrated that better education can be had with less cost.

He closed two obsolete grade school units over violent protests, concentrated his grades in four modern buildings. With backing from his board and his public he began to meet bond payments when due and to whittle at warrant debt. The Supreme Court of Oregon backed him on a ruling that due bills and warrants of any year must be paid before "cash on hand" can be transferred to reduce tax rates.

This should be enough to give a picture of the method. By 1937, when Goold went to Tacoma, despite the depression big reductions had been made in bonded debt and warrant debt, and as debt costs were reduced, teacher pay and teaching standards were much improved. Not a single new building has been built, but Goold's successor, J. C. Cramer, carried on the same principle—education first, brick and stone later!

Schools Among Best

In 1937 the abandoned Geary School was converted into one of the most interesting vocational schools in the United States largely because of the dynamic leadership of one Lillian Van Loan. The first three students got mops, brooms and paint brushes; from that beginning a work and learn plan for anybody from 17 to 70 has developed an amazing plant, one that has trained thousands from all parts of Oregon for war service, looks now toward the much bigger problem of refitting them for post-war citizenship.

The Eugene High School which was notorious in 1927 (the whitewash episode) had become by 1939, under

the leadership of Harry B. Johnson, "one of the 50 best secondary schools in the United States," by rating of an educational commission from leading universities.

Out of cash savings the Eugene school board quietly acquired the 70 acres for its new functional high school project and extensive acreage around every other school, which in the light of school census trends should be permanent.

The school board attracts the best men and women in the community, but conspicuous for many years has been the influence of tall, gaunt, modest Gil MacLaren, a hardware merchant who has thought far ahead of most "educators" on schools and community life.

In city and county government the change has not been so spectacular as in the Eugene schools, but there has been a tremendous change.

With fixed debt requirements calling for as much as \$146,000 a year—as depression hit with its horrible tax delinquencies—county government would have been in a very tough spot but for the large payments from federal forest land refunds and splits of state gas taxes. Even so, the county government, after desperate efforts to retrench in operations, found its actual tax levies going steadily up as taxable valuations fell—because the debt requirements could not be escaped. In many years they were more than 25 per cent and in some more than 30 per cent of the county budget.

Lane county "went Democrat" with the 1932 landslide, but the county commissioners under Judge

Fred Fisk (except for one road-building venture with WPA) proved quite conservative, declined to be lured into new borrowing by federal grants.

Under the present administration of County Judge Clint Hurd, the "get out of debt and stay out" policy is extremely positive. Like most county judges in Oregon Clint is a farmer. With three sons he operates about 175 acres of good valley land—and produces crops which gross better than \$100,000 a year. Judge Hurd was the first county leader in Oregon to brave his voters with proposals for special tax levies instead of bonds to finance the county's postwar program. Tilted back in his chair, he whittles a nubbin of plug and says: "We've always run the Hurd farms without worryin' and I figger you can run the county on a cash basis."

The Judge himself nearly got licked in the May primary—lots of people thought him too tough on juveniles—but his postwar levies carried better than two to one.

City Cleans Up

Central figure in the city of Eugene's war on debt has been Elisha Large, in the council since 1926 and mayor since 1932. 'Lish has acquired the name of "Pinchpenny"—and revels in it. He is a retired merchant, a very unassuming person, but extremely positive and even stubborn in some ways.

Shortly after the school wars which attracted attention to the debt and taxes issue, a small start was made on the city's mess. The city council in 1929 decided to accept no more

"Bancroft bonds" (special assessment bonds for streets and sewers) unless promoters laid cash on the line.

In 1932 Mayor Wilder resigned to look after his own affairs and the rest of the council asked 'Lish to take charge. He was the only one who could afford to serve without pay. He did, and no city treasury ever had a more zealous watchdog. Expenses were cut to the bone and even to the nerve—firemen and policemen got as little as \$80 a month at some periods. The greatest burden on the city was the pyramiding default of Bancroft bonds. By 1933 city and county were unwilling heirs to hundreds of vacant lots and empty houses. Efforts to sell brought little or nothing. In 1934-35 it became necessary to refund more than \$1,000,000 in Bancroft bonds, but this time in ten-year serial notes with payments starting at once.

During the fifteen years Elisha Large has been mayor debt charges have absorbed, on the average, 44.7 per cent of each city tax dollar, but debt payments and sinking fund requirements have been met squarely when due and the most essential departments have been maintained.

Naturally there has been little "progress." The city's fine parks have grown pretty ragged, playgrounds with some school help have barely survived, streets and sewers have been well maintained but no more than that, police and fire department efficiency has been almost miraculous, considering.

As the city's debt requirements have been reduced and as times and collections have improved, pay of

city employees has been increased substantially and some new equipment for fire department and other essentials have been provided. But debt payment has been foremost in city policy.

Debts Paid

In the council chamber of the battered Eugene City Hall is a large wall chart, the like of which might be erected in every council chamber in the country. On it, many years ago, Mayor Large caused to be marked up every city debt and the date when due. Year by year as payments have been made the word "Paid" has been stencilled neatly in the appropriate square.

Mayor Large was re-elected in 1936 and 1940, tokens of confidence in his thrift, despite the jibes at such devices as renting a part of the fine new airport to sheepherders—"largest municipal sheepport in the world," his delay in building the city swimming pool even after the cash was voted, his constant efforts to make schools or county or water board (municipal utilities) relieve the city of outlay, however small.

Almost alone Mayor Large stood out against the manager plan, which the people adopted May 19, 1944, and the vote was close. The Mayor has not yet said whether he will seek to continue as mayor now that a manager has been decreed. He contends that he has been "a manager and without pay."

The cry during the manager campaign, however, was that although Mayor Large has done a magnificent job of leading the city out of the

debt wilderness, the time has come when the city must have something better than "negative policy."

Not a thing has been done by the Eugene city government to meet the many pressing problems of "suburban fringe" (although Mayor Large was one of the first to compel suburbs to pay for fire protection—by letting Glenwood burn!). Internally the city government lacks direction, purposeful efficiency.

But the debts have been paid and thereby the way has been made easy for postwar, if sound practice can be maintained.

A few outstanding performers in this peculiar community drama have been mentioned, but only a few. To include them all it would be necessary to name a long list of county, city and school officials, the hundreds of school teachers, city police and firemen, road crews, street crews who have given amazingly good service to the employing public for amazingly low wages. Their loyalty responded to leadership!

Often we recall Colonel Sherrill's remark on the transformation of the Cincinnati Police Department a few weeks after he became city manager in that demoralized town. He said: "Very easy to explain. Most people would rather do a good job than a poor one. I merely told the police that from now on they had only one boss and one set of orders—do your job! And look and act like a good policeman!"

It can be accomplished, although in each community the pattern of accomplishment will vary with the people and the personalities.

Tax Rates of American Cities

Salary increases for municipal employees seen as chief cause of reversal of downward trend during last several years as rates are cut in only 40 per cent of communities.

By ROSINA K. MOHAUPT
Detroit Bureau of Governmental Research

THE trend toward reduction in municipal tax rates observed since the entry of the United States into World War II has been reversed in the past year. A comparison of current tax rates with those of last year shows an increase of twelve cents per thousand. Mounting public payroll costs have made it difficult for most cities to keep expenditures at the 1943 level. Repeated demands for salary increases rather than any pronounced increase in the number of municipal employees have been responsible for enlarged payrolls.

For several years the competition of defense jobs has made municipal employment relatively unattractive, but in recent months, civil service commissions in a number of cities have reported that they have had enough applicants for various positions to result in eligibility lists. If present salary standards are maintained, and positions long vacant are

filled in the next year, payrolls may rise to even higher levels. Those cities which have adopted sound cost-of-living compensation plans have taken a step in the right direction in solving one of the most pressing problems of the present and post-war era.

Only 40 per cent of the 252 cities reporting in both 1944 and 1943 showed decreases in the adjusted tax rate as compared with 53 per cent in last year's study. Thirty-nine per cent of the cities reported higher tax rates and 21 per cent reported no change in tax rate since last year. Cities in Group III (population 250,000 to 500,000) showed an average decrease of fourteen cents in adjusted tax rate in contrast to increases in all other population groups except cities between 30,000 and 50,000 population which, practically speaking, showed no change in tax rate (a decrease of two cents was actually reported for this group of cities).

TABLE I
ANNUAL CHANGE IN ASSESSED VALUE AND AVERAGE ADJUSTED TAX RATE OF AMERICAN CITIES

	<i>Per Cent of Change in Assessment</i>	<i>Average Adjusted Tax Rate, Amount of Change*</i>
1943-44	+1.1%	\$+.12
1942-43	+.6	-.35
1941-42	+1.5	-.05
1940-41	-.1	+.02
1939-40	-1.5	+.29
1938-39	-.5	+.45
1937-38	+.8	+.65

*Per \$1,000 of Assessed Value

Over the five year period between 1939 and 1944 decreases in tax rates were reported by all population groups except II (population between 500,000 and 1,000,000) and III (population between 250,000 and 500,000). Group II showed an increase of \$1.77 in this period and Group III an increase of \$.60, but an average decrease of twelve cents was reported for the 213 cities reporting over this five year period.

The average increase in assessed value was 1.1 per cent over the 1943 level and was distributed prac-

tically equally throughout all population groups. However, the average increase of 3.6 per cent in assessed value between 1939 and 1944 was, practically speaking, confined to cities under 500,000 population. Cities over 500,000 showed either slight decreases or only very small increases in assessed value.

A comparison of the number of installments in which city taxes are payable seems to indicate a tendency to eliminate, to some extent, payments in more than four installments. This is undoubtedly due to the fact

TABLE II
NUMBER OF CITIES SHOWING DECREASES IN ADJUSTED TAX RATE
1943-1944

Population Group ^b	Decrease	Increase	No Change
I ^a	0	2	2
II	3	5	1
III	12	3	6
IV	18	19	13
V	28	32	13
VI ^c	40	37	18
Total	101	98	53

TABLE III
COMPARISON OF 1943 AND 1944 AVERAGE UNADJUSTED AND
ADJUSTED TAX RATES OF 249 AMERICAN CITIES

Population Group ^b	Average Unadjusted Rates per \$1,000 Assessed Value			Average Adjusted Rates per \$1,000 Assessed Value		
	1944	1943	Increase	1944	1943	Increase
I ^a	\$38.15	\$37.94	\$.21	\$29.39	\$29.28	\$.11
II	33.60	33.38	.22	29.36	28.88	.48
III	43.35	43.46	—.11	26.85	26.99	—.14
IV	38.62	38.68	—.06	28.32	27.92	.40
V	37.74	37.11	.63	27.54	27.38	.16
VI ^c	37.19	37.17	.02	25.73	25.75	—.02
Total	38.04	37.86	.18	27.04	26.92	.12

^aPopulation groups defined by the United States Bureau of the Census as indicated in tabulation following article.

^bGroup VI is defined by the Bureau of the Census to include cities between 25,000 and 50,000 population, but in this study, cities under 30,000 population were not tabulated.

^cNew York City and Chicago not included. Chicago changed basis of assessment from 37% to 100%.

that increased earnings are making it unnecessary to grant such lenient terms.

Actual Tax Rates Reported

The tax rates shown in this tabulation are the actual tax rates set and levied per thousand dollars of assessed valuation by the various units of government which derive any portion of their revenues from the general property tax. Among these units are the city, school, county and state and numerous special districts performing special services financed in part or in whole from taxes levied on general property. In the past decade a pronounced tendency has been noticed on the part of state governments to give up the

general property tax in favor of the more productive sales and income taxes as sources of revenue.

The form of this tabulation makes it impossible to print the individual rates of the various special districts. Instead, these special district rates have been added under one of the four general headings: city, school, county, or state. Common practice in a majority of the municipalities determines what heading a particular special district rate shall be included under. The levies of park, library, relief, sanitary districts, and water supply districts are included with the city tax rate, because in a majority of the cities these functions are performed by the municipal government. Other special districts are

TABLE IV
FIVE-YEAR COMPARISON OF AVERAGE UNADJUSTED AND
ADJUSTED TAX RATES OF 213 AMERICAN CITIES

Population Group ^b	Average Unadjusted Rates per \$1,000 Assessed Value			Average Adjusted Rates per \$1,000 Assessed Value		
	1944	1939	Decrease	1944	1939	Decrease
I ^a	\$38.15	\$38.82	\$.67	\$29.39	\$29.51	\$.12
II	33.60	33.07	+.53	29.36	27.59	+1.77
III	43.35	43.57	.22	26.85	26.25	+.60
IV	38.62	39.50	.88	28.32	28.94	.62
V	37.60	37.75	.15	27.06	27.20	.14
VI ^c	37.46	37.87	.41	27.51	27.74	.23
Total	38.20	38.59	.39	27.61	27.73	.12

TABLE V
CHANGES IN ASSESSED VALUE OVER ONE-YEAR AND FIVE-YEAR PERIODS

Population Group ^b	Average Per Capita Assessed Value		Per Cent Increase in Assessment 1943-44	Per Cent Increase in Assessment 1939-44
	1944	1943		
I ^a	\$1449	\$1431	1.3%	1.3%
II	1654	1644	.6	— .4
III	1195	1189	.5	3.1
IV	1221	1203	1.5	24.8
V	1253	1235	1.5	7.3
VI ^c	1249	1230	1.5	7.2
Total	1337	1323	1.1	3.6

(See footnotes on preceding page.)

usually included with the county. However, in all cases where special districts have been included in either the city, county, or state rate this fact is indicated in the footnote together with the amount of the special district rate so included. City officials are sometimes annoyed by this practice and point out that their city levy is smaller than the figure shown in the tabulation and that it is unfair to report a figure that includes poor relief, or library, or flood control levies. But, if these functions are commonly performed by the municipal government in a majority of the cities, it is necessary to include these levies with the city tax rate if valid comparison is to be made.

Comparison of tax rates in various cities to determine the efficiency of the administration and cost of government is a very dangerous procedure. As has been pointed out, this unit of government performs functions in some states which are rendered by special districts in other states. In the south, levies for flood control are made against general property, in the west, irrigation and water supply are financed in whole or in part from the general property

tax, in some states mosquito abatement and forest preserve services are supported by the general property tax. Frequently cities in these areas complain that it is unfair to compare their rates with the rates of some city that does not have these special problems to cope with. For this reason the reader is advised to refer to the footnotes to determine whether any special services are performed in the city in question.

But even if all of the city governments studied performed exactly the same services, it would still be impossible to determine the relative economy of the various administrations by merely comparing the tax rates levied. In some cities the services may be performed adequately and effectively while in others they are performed poorly. The cost of a service cannot be computed unless the quantity and quality of the service rendered is considered in conjunction with the actual monetary outlay.

Adjusted Tax Rates

After adjustments have been made for special taxing districts, for types of services performed, for local problems, and for quality of services, it is still impossible to draw any valid

TABLE VI
NUMBER OF INSTALLMENTS IN WHICH CITY TAXES ARE PAYABLE

No. of Installments	Per cent of Cities 1944	Per Cent of Cities 1940	Per Cent of Cities 1935
1	18%	17%	23%
2	50	48	47
3	3	3	4
4	21	19	19
5-9	1	2	2
10 & over	4	6	5
Optional	3	5	
	100%	100%	100%

conclusions from a comparison of the actual tax rates levied in the various cities. Variations in assessing law and practice make it necessary to adjust the actual tax rates levied before comparisons are made.

Laws in a majority of the states prescribe that the legal basis of assessment shall be 100 per cent of true cash value. In North Dakota and Washington, however, the legal basis of assessment has been set at 50 per cent of true value. In Alabama and Iowa the state laws have indicated that assessments should be made at 60 per cent of true value. In Arkansas, the State Corporation Commission has been delegated the responsibility for the determination of what the assessment ratio shall be, and has set it at 50 per cent. In California, the state law requires that assessments shall be in proportion to value, but does not indicate what that proportion shall be. Actually, assessments have been 50 per cent of true value for counties and 50 to 75 per cent for cities, with a few exceptions.

But, in many cities, assessments are not at the legal basis prescribed by the state law. In Illinois, for instance, the state law specifies that property should be assessed at 100 per cent of true value, but most cities in this state are assessing around 30 to 40 per cent. Cities in Cook County have reassessed all property and placed their rolls on the basis of 100 per cent of true value. In Chicago, for instance, the 1944 assessed value is \$4,826,912,000 as compared with \$1,861,585,000 in 1943; the 1944 tax rate is \$39.00 as

compared with \$104.20 in 1943. In 1943 property was assessed at 37 per cent of its true value, this year it is assessed at 100 per cent. To compare the tax rates of 1944 and 1943 it is necessary to adjust the 1943 rate to a 100 per cent basis of assessment. This is done by multiplying the 1943 rate by the assessment ratio in 1943—37 per cent—and the adjusted rate resulting is \$38.55. In other words, if Chicago had been assessing property on a true cash value basis in 1943, it would have been necessary to levy a rate of only \$38.55 instead of the \$104.20 actually levied.

Similar adjustments must be made in the rates of every city where either the legal or actual basis of assessment is at some figure other than 100 per cent of value. The actual mechanics of making the adjustment are simple, but the determination of what the ratio of actual to true assessed value is, is very difficult.

In a few cities detailed studies have been made comparing the assessed values and selling prices of all types of property found on the assessment rolls, but this is the exception rather than the rule. The State Tax Commissions of California, Illinois, New York and Oregon publish annual estimates of the assessment ratios of the local assessing units but their figures are frequently disputed by local authorities.

Such bitter controversies have arisen over the assessment ratios published by the New York State Tax Commission that no attempt was made in this year's tabulation to publish any ratio or adjusted rate for cities taking exception to the

Commission's figures. Local and state assessing authorities have been at variance on this point over a period of years. In Albany a special study conducted by a tax expert revealed that assessments in 1943 actually averaged about 117 per cent of true cash value. Local officials reported at least 100 per cent and the State Tax Commission reported that assessments averaged 93 per cent. In New York City local civic agencies cite cases where property is assessed as high as 160 and 200 per cent. These are only the worst instances of disagreement. Other cities in which there is controversy on this point are indicated in the general footnote for New York at the end of the tabulation.

In using the assessment ratios reported in this study, it must be remembered that they reflect the over-all average assessing practices and do not necessarily hold true for one particular piece or type of property. In other words, the average assessment ratio may be reported as 80 per cent and yet there may be pieces of property which are assessed at 60 per cent and others at 100 per cent in that city. Further, residential property may generally be assessed at 75 per cent while commercial and industrial property is assessed at 90 per cent. But the figure which is reported is the over-all average of all of these figures.

In a few states—California, Pennsylvania, and Texas—the county and the city prepare separate property assessment rolls. Frequently the county assesses at a different ratio from the city. Where this happens,

the tax rate of each unit of government is adjusted by the assessment ratio of that unit, and the sum of the adjusted rates is shown as the total adjusted tax rate. Because of space limitations, the individual assessment ratios are not shown, but only the weighted average which is computed by dividing the total adjusted rate by the total unadjusted rate.

Where land and buildings are taxed at different rates, as in Pittsburgh, for instance, the weighted average tax rate is shown.

Method of Compiling

This is the twenty-third annual tabulation of tax rates of cities over 30,000 population. Questionnaires were mailed to the 343 cities involved and replies were obtained from 285. The 1943-44 comparisons are based on the 249 cities reporting in both these years.

The questionnaires returned were filled in by city and county officials, chambers of commerce, and bureaus of governmental research throughout the country. It is through the continued cooperation of these agencies that this tabulation has been made possible throughout the past 23 years.

The assessed valuations reported are from the city tax rolls and are different from the county tax assessments. Because of differing ratios of assessment for city and county and because there are often different tax rates on real and personal property, it is impossible to multiply the assessed valuation by the total tax rate to arrive at the total tax levy by all units of government.

(See following pages for tabulation.)

COMPARATIVE TAX RATES OF 286 AMERICAN CITIES FOR 1944
 Compiled by the Detroit Bureau of Governmental Research from Data Furnished by City Officials and Members of the
 Governmental Research Association

	Census 1940	Assessed Value	Per Cent Personality	No. of Payments City Taxes	Actual Tax Rate as Levied Per \$1,000 Assessed Valuation			Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assess- ment
					City	School	County		
Group I									
Population 1,000,000 or over									
1 New York, N. Y. ¹	7,454,995	15,845,991,044	0	2	21.68	6.98	.44	29.10	1
2 Chicago, Ill. ²	4,826,912,223	25	2	22.40	13.80	2.80	N	39.00	2
3 Philadelphia, Pa. ³	3,931,334	3,064,727,629	20	Op ⁴	17.00	11.75	N	28.75	3
4 Detroit, Mich.	1,623,452	2,808,777,140	28		18.19	9.95	.49	33.13	4
5 Los Angeles, Calif. ⁴	1,459,525,355	21	2	17.05	17.09	18.42	N	52.56	5
Group II									
Population 500,000 to 1,000,000									
6 Cleveland, Ohio ⁵	878,336	1,373,919,620	20	2	16.10	8.80	4.90	29.80	6
7 Baltimore, Md. ⁶	859,100	1,664,037,410	32	Op ⁷	22.80	5.70	N	29.70	7
8 St. Louis, Mo. ⁸	816,048	1,074,810,201	17	4	17.50	9.00	1.00	27.50	8
9 Boston, Mass. ⁷	770,816	1,442,008,400	9	2	27.04*	9.04*	2.04*	39.90	9
10 Pittsburgh, Pa. ⁸	671,659	1,010,201,323	0	12	11.75	7.63	N	37.52	10
11 Washington, D. C. ⁹	663,091	1,518,689,483	10	2	37.06	9.34	—	17.50	11
12 San Francisco, Calif. ¹⁰	634,536	843,402,413	15	2	37.06	9.34	N	46.90	12

See also general notes at end of tabulation.

N = None.

* = Estimated.

— = Figures or breakdown not available.

Op = Optional.

¹ These cities reported different assessment ratios for the city and county, or for land and buildings. The figure shown is the weighted average (to the nearest integer) of the several ratios. NO STATE LEVY ON PROPERTY in the following states: California, Delaware, Florida, Illinois, Iowa, Michigan, New Hampshire, North Carolina, Ohio, Oklahoma, Rhode Island, South Carolina, South Dakota, Vermont and Virginia. No state levy on real estate in Pennsylvania.

² New York City. Rate shown is for borough of Manhattan. Total rate for Bronx is \$28.90; Brooklyn, \$29.30; and Richmond, \$29.00. Totals include levy for reassessment of special assessments which are borough-wide in character. Breakdown of total rate is from appropriations. State Tax Commission reports assessments at 100 per cent of true value but local authorities report assessments far in excess of 100 per cent. See footnote 0.

³ Chicago. City rate includes \$4.50 park and \$3.30 sanitary district rates. County rate includes \$4.40 forest preserve rate. Tax rate and assessments now on 100 per cent of true value basis. See footnote 0. Philadelphia. There is no county tax. City and county are consolidated and city rate covers all costs. Assessment includes approxi-

mately \$75,000,000 "money at interest" taxed at 4 mills by the city and improvements only. Flood control rate on land and improvements only and \$4.80 metropolitan water district rate. ⁴ Los Angeles. County rate includes \$1.83 flood control rate on land and improvements only. Assessed value does not include intangible personal property taxed at same rate as realty but assessed at 50 per cent to 70 per cent of full value. ⁵ Baltimore. Assessed value includes \$43,000,000 shares of bank and trust companies, \$244,000,000 deposits in savings banks, and \$63,720,000 railroad securities, taxed at \$10, \$1.875, and \$3.00 per thousand respectively. School rate estimated from appropriations. There is no county government in Baltimore. Breakdown of total rate of \$39.90 estimated on basis of appropriations. Local sources believe business property in center of city is over-assessed and residential property, except in center of city, is under-assessed.

⁶ Pittsburgh. City rate is weighted average of \$25.00 on land and \$12.50 on buildings. Because of varying proportions of land to building on different pieces of property, the rate actually varies from \$20 to \$30. ⁷ Washington, D. C. Assessment does not include intangible personal property subject to income tax. School rate included in city rate. Homeowners pay taxes in as many as four installments. ⁸ San Francisco. Assessed value does not include \$348,878,586 solvent credits taxed at \$1 per \$1,000. City and county governments combined

	Census 1940	Assessed Value	Per Cent Personally	No. of Payments City Taxes	Actual Tax Rate as Levied Per \$1,000 Assessed Valuation			Estimated Tax Rate on 100% Assess- ment
					City	School	County	
Group III								
13 Milwaukee, Wis. ¹¹	587,472	852,328	580	10	11.75	7.84	.36	31.02
14 Buffalo, N. Y. ¹²	575,901	902,481	940	2	25.92	7.64	.07	42.53
Population 250,000 to 500,000								
15 New Orleans, La. ¹³	494,537	506,012	467	35	21.50	7.00	5.75	39.75
16 Minneapolis, Minn. ¹⁴	492,370	234,710	361	20	55.97	25.74	12.09	6.20
17 Cincinnati, Ohio ¹⁵	455,610	910,413	130	15	9.90	7.43	2.95	N
18 Newark, N. J. ¹⁶	429,760	706,117	550	27	4	31.88	11.30	7.10
19 Kansas City, Mo.	399,178	487,748	732	26	1	14.00	13.30	6.80
20 Indianapolis, Ind. ¹⁷	386,972	539,585	910	28	13.70	9.65	5.95	1.10
21 Houston, Tex. ^w	384,514	373,000	*	26	1	18.75	11.10	5.50
22 Seattle, Wash. ¹⁸	368,302	279,895	047	27	2	21.29	13.55	2.15
23 Rochester, N. Y. ¹⁹	324,375	538,107	122	0	4	19.52	10.86	10.27
24 Denver, Colo. ²⁰	322,412	392,992	820	31	2	17.95	15.70	3.85
25 Louisville, Ky. ¹⁸	319,077	446,539	331	28	4	16.15	7.85	3.80
26 Columbus, Ohio ²¹	306,087	412,568	040	25	2	8.40	8.20	2.60
27 Portland, Ore. ¹⁹	305,394	341,973	145	18	4	21.10	12.20	12.60
28 Atlanta, Ga. ²⁰	302,288	372,681	934	31	3	11.20	13.50	5.00
29 Oakland, Calif. ²¹	302,163	283,472	010	16	2	21.40	16.33	13.17
30 Jersey City, N. J. ²²	301,173	525,711	956	17	4	26.51	16.34	15.23
31 Dallas, Tex. ^w	294,734	304,114	450	30	2	17.00	7.50	5.50
32 Memphis, Tenn. ²³	292,942	318,311	602	14	4	13.00	6.50	8.70
33 St. Paul, Minn. ²⁴	287,736	135,214	301	20	4	64.30	—	31.00
34 Toledo, Ohio ²⁵	282,349	464,000	000	25	2	8.99	7.84	2.77
35 Birmingham, Ala. ²⁶	267,583	195,000	*	15	4	11.50	6.50	11.50
36 San Antonio, Tex. ^w	253,854	205,501	850	12	5	17.70	11.70	6.50
37 Providence, R. I. ²⁴	253,504	495,804	820	—	—	N	N	25.00

¹¹ Milwaukee. City rate includes \$1.56 metropolitan sewerage district rate.

¹² New Orleans. Figure in county column is levee and flood reparation rate. There is no county rate as such. See footnote g.

¹³ Cincinnati. County rate includes county park district rate of \$.03. Intangible personalty taxed on income not included in assessed valuation.

¹⁴ Newark. City rate includes \$1.50 for school debt service. See footnote n.

¹⁵ Seattle. County rate includes \$1.50 Port of Seattle rate. See footnote y.

¹⁶ Rochester. State Tax Commission reports assessments at 93 per cent but local authorities believe that it is more nearly 110 per cent of true value.

¹⁷ Denver. Consolidated city-county rate because of city-county gov-

ernmental organization.

¹⁸ Louisville. Real estate rate shown.

¹⁹ Portland, Ore. City rate includes \$1.10 port and \$1.33 dock rates.

²⁰ See footnote s. School rate includes \$1.50 levied on property in city limits for county schools. See footnote d.

²¹ Oakland. County rate includes \$.30 park, \$.180 municipal utility, and \$.07 mosquito abatement rates.

²² Jersey City. Assessed value includes \$111,409,439 second class railroads. See note n.

²³ St. Paul. Rate shown is for non-homestead property. Rate on homesteads is \$66.50. See footnote k.

²⁴ Providence, R. I. Assessed value does not include \$206,362,180 in-

tangible personal property taxed at 4 mills. See footnote u.

Census 1940	Assessed Value	Per Cent Personality	No. of Payments	Actual Tax Rate as Levied Per \$1,000 Assessed Valuation			Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assess- ment				
				City	School	County						
Group IV												
Population 100,000 to 250,000												
38 Akron, Ohio ²⁶	244,791	313,500,000*	33	2	13.39	10.65	3.56	27.60	50	13.80	38	
39 Omaha, Neb.	223,844	253,721,045	31	2	13.20	16.00	4.71	3.39	37.30	26.11	39	
40 Dayton, Ohio ²⁸	210,718	350,713,410	31	2	8.31	8.10	4.19	21.60	75	16.20	40	
41 Syracuse, N. Y. ²⁹	205,967	340,545,333	0	4	20.34	9.28	12.21	.07	41.90	41		
42 Oklahoma City, Okla. ²⁷	204,424	121,008,836	27	4	17.55	19.08	9.28	N	40	18.36	42	
43 San Diego, Calif.	203,341	204,477,440	25	2	20.00	17.30	17.20	N	54.50	27.25	43	
44 Worcester, Mass. ²⁸	193,684	266,614,750	Op	2	25.22	8.28	1.06	1.44	100	36.00	44	
45 Richmond, Va. ²⁶	193,042	322,913,324	12	10	14.50	7.50	N	22.00	100	22.00	45	
46 Honolulu, Hawaii ³⁰	179,358	149,252,194	—	2	—	—	N	26.32	80	21.06	46	
47 Fort Worth, Tex. ³¹	177,662	170,502,025	26	2	21.80	11.00	8.80	4.70	46.30	61.5	47	
48 Jacksonville, Fla. ³²	173,065	88,282,760	13	1	25.00	9.00	6.69	N	40.69	70.5	48	
49 Miami, Fla. ^c	172,172	204,416,680	13	1	30.78	—	—	—	100	14.72	49	
50 Youngstown, Ohio ³³	167,720	288,000,000*	15	2	7.38	8.02	3.00	N	18.40	80	50	
51 Nashville, Tenn. ³⁴	167,402	177,417,648*	33	2	16.75*	5.25*	9.00	.80	31.80	100	31.80	51
52 Hartford, Conn. ³⁵	166,267	391,896,385	20	4	17.42	11.51	5.55	1.02	30.50	100	30.50	52
53 Grand Rapids, Mich. ³⁴	164,292	204,424,070	1	1	9.89	5.87	3.00	N	18.76	100	18.76	53
54 Long Beach, Calif. ³⁰	164,271	245,906,410	13	2	11.05	20.29	18.42	N	49.76	53.5	54	
55 New Haven, Conn. ³⁷	160,605	320,395,497	20	2	15.95	10.68	.41	.46	27.50	100	27.50	55
56 Des Moines, Iowa ³⁸	159,819	144,973,360	14	2	21.06	25.08	15.89	N	62.03	60	37.22	56
57 Flint, Mich. ³⁴	151,543	225,340,690	22	3	8.80	7.56	3.20	N	19.58	100	19.58	57
58 Salt Lake City, Utah ³⁹	149,934	144,750,587	35	3	16.00	13.55	8.05	2.90	40.50	70	28.35	58
59 Springfield, Mass.	149,534	251,820,280	9	2	18.53*	12.35*	1.62	2.00	34.50	100	34.50	59
60 Bridgeport, Conn.	147,121	284,260,695	30	2	21.11	6.12	20.00	.87	28.30	100	28.30	60
²⁵ Akron. City rate includes \$.12 park rate. See footnote q.									²⁶ Jacksonville. County rate includes \$.23 navigation, and \$.37 air base authority rates. See footnote c.			
²⁶ Bayton. City rate includes \$.216 and county rate includes \$.28 for flood protection.									²⁷ Youngstown. City rate includes \$.150 sanitary district and \$.12 township rates. See footnote q.			
²⁷ Oklahoma City. First \$1,000 of homestead assessment taxed at only \$10.48 (\$4.19 adjusted). See footnote r.									²⁸ Nashville. Division between city and school rates estimated on basis of appropriations.			
²⁸ Worcester. Local authorities believe that assessments are at approximately 85 per cent of true value.									²⁹ Hartford. City rate includes \$.97 metropolitan district rate.			
²⁹ Richmond. While payment of taxes in two installments is the customary practice, by signing a special agreement they may be paid in ten installments.									³⁰ Long Beach. County rate includes \$.480 water district and \$.183 county flood control rates. See footnote x.			
³⁰ New Haven. Tax rate for small annexed territory (Ward 32) is \$15.55.									³¹ Des Moines. Money and credits of approximately \$40,000,000 taxed at five mills not included in assessed value. See footnote t.			
³¹ Salt Lake City. County rate includes \$.70 mosquito abatement and water district rates combined. See footnote x.									³² Portland. City rate includes \$3.50 water control.			

Census 1940	Assessed Value	Per Cent Personality	No. of Payments City Taxes	Actual Tax Rate as Levied Per \$1,000 Assessed Valuation			Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assess- ment
				City	School	County		
61 Norfolk, Va. ⁴⁰	144,332	177,239,725	17	4	23.87	N	25.00	80
62 Yonkers, N. Y. ^o	142,598	285,667,102	0	4	9.24	5.19	77	20.00
63 Tulsa, Okla. ^r	142,157	124,199,386	12	4	17.72	18.55	N	62
64 Scranton, Pa. ^a	140,404	97,203,816	0	4	19.75	24.00	7.10	63
65 Paterson, N. J. ^a	139,656	164,929,199	12	4	16.25	16.77	8.13	64
66 Albany, N. Y. ^o	130,577	240,160,139	0	1	28.89	—	10.20	65
67 Chattanooga, Tenn.	128,163	115,382,500	27	4	22.00	17.68	16.20	67
68 Trenton, N. J. ^a	124,697	148,783,900	12	4	19.02	18.01	2.89	68
69 Spokane, Wash. ^y	122,001	81,382,368	23	2	18.00	9.29	2.11	40.46
70 Kansas City, Kans.	121,458	83,402,066	19	2	18.91	19.60	9.96	69
71 Fort Wayne, Ind. ^o	118,410	180,500,000*	—	2	9.65	10.00	4.45	70
72 Camden, N. J. ^a	117,536	130,317,555	15	4	17.36	16.33	11.63	71
73 Erie, Pa. ^t	116,955	124,563,220	0	Op	14.75	17.00	7.00	72
74 Fall River, Mass.	115,428	Not reported	25	2	13.58	17.45	7.75	36.30
75 Wichita, Kans.	114,966							
76 Wilmington, Del.	112,594	161,004,000	0	1	14.50	14.50	3.00	73
77 Gary, Ind. ^o	111,719	135,862,345	40	1	13.00	14.15	8.75	74
78 Knoxville, Tenn.	111,580	134,405,092	28	1	19.99	6.51	16.20	75
79 Cambridge, Mass.	110,879	170,248,500	7	2	27.13	7.52	8.7	76
80 Reading, Pa. ^t	110,568	138,558,700	0	1	11.00	15.00	6.50	77
81 New Bedford, Mass.	110,341	97,035,375	13	2	31.56*	10.33*	1.38	44.80
82 Elizabeth, N. J. ^a	109,912	134,229,940	11	4	16.76	17.19	7.12	81
83 Tacoma, Wash. ^{ss}	109,408	56,842,702	25	2	20.76	17.80	14.77	82
84 Canton, Ohio ^o	108,401	176,060,740	23	2	4.40	9.00	2.31	83
85 Tampa, Fla. ^c	108,391	80,123,410	20	10	32.00	13.50	10.70	84
86 Sacramento, Calif. ⁴⁴	105,958	134,047,050	14	2	20.50	17.20	N	56.20
87 Peoria, Ill. ⁴⁵	105,087	85,620,109	36	2	29.60	20.20	3.80	72\$
88 Somerville, Mass.	102,177	115,794,150	6	10	24.58	10.48	1.03	85
89 Lowell, Mass.	101,389	94,242,450	9	4	43.41	—	2.22	40.20
90 South Bend, Ind. ^o	101,268	152,460,370	30	2	10.05	10.75	6.10	86
91 Duluth, Minn. ⁴⁶	101,065	48,716,364	24	4	43.24	37.31	21.65	91

*Norfolk, et al. School rate included in city rate. See footnote Y. ⁴⁴Sacramento. County rate includes \$30 utility district and \$40 flood control.

⁴⁵Scranton. City rate is weighted average of \$27.82 on land and \$13.91 on improvements. County rate includes \$1.60 for institutions and poor.

⁴⁶Trenton. Assessed value does not include \$2,009,556 second class railroad property.

⁴⁷Tacoma. City rate includes \$2.50 park rate. County rate includes

⁴⁸Peoria. City rate includes \$3.00 town, \$2.45 park district and \$3.35 sanitary district rates. See footnote da.

⁴⁹Duluth. Rate shown applies to non-homestead property. Rate on homesteads is \$103.40 (\$35.16 adjusted). See footnote k.

* Census 1940	Assessed Value	Per Cent Personality Taxes	No. of Payments City Taxes	Actual Tax Rate as Levied Per \$1,000 Assessed Valuation				Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assess- ment
				City	School	County	State		
92 Charlotte, N. C. ⁴⁷	100,899	121,505,235*	25	10.50	2.50	7.00	N	20.00	67
93 Utica, N. Y.	100,518	Not reported	12						13.40
Group V									93
Population 50,000 to 100,000									
94 Waterbury, Conn.	99,314	190,519,394	28	2	20.05	9.21	.36	.38	24.00
95 Shreveport, La.	98,167	Not reported	—	2	9.70	10.80	8.00	1.10	75
96 Lynn, Mass.	98,123	Not reported	125,691,791	4	12.40	15.00	5.00	N	29.60
97 Evansville, Ind. ⁴⁸	97,062	125,691,791	0	2	13.50	11.50	7.00	4.20	75
98 Allentown, Pa. ^t	96,904	106,862,900	22	2	13.50	11.50	4.20	36.70	24.30
99 El Paso, Tex. ^w	96,810	82,787,600	21	4	23.00	10.00	5.00	51.00	64.5
100 Savannah, Ga. ⁴⁹	95,996	61,846,267	21					60	30.60
101 Little Rock, Ark.	88,039	Not reported	76,437,950	19	1	16.50	6.50	7.70	4.70
102 Austin, Tex. ^w	87,930	166,906,288	0	4	20.68	9.28	6.93	.06	36.95
103 Schenectady, N. Y. ⁴⁹	87,549	Not reported	84,053,475	9	2	16.56	17.77	13.17	N
104 Wilkes-Barre, Pa. ^t	86,236	99,330,610	0	Op	14.00	13.50	6.00	47.50	55.5
105 Berkeley, Calif. ⁵⁰	85,547	99,613,840	11	2	8.61	5.67	N	17.68	26.16
106 Rockford, Ill. ^s	84,637	61,677,007	33	2	25.14	23.66	4.10	N	52.90
107 Lawrence, Mass.	84,323	84,053,475	2	2	19.67	13.22	2.63	2.28	37.80
108 Harrisburg, Pa. ^t	83,893	109,217,930	18	4	14.00	13.50	6.00	N	35.50
109 Saginaw, Mich. ^j	82,794	73,802,640	—	2	12.23	21.62	13.63	N	17.68
110 Glendale, Calif. ⁵²	82,582							47.48	50
111 Sioux City, Iowa ⁵³	82,364	78,813,936	25	2	19.50	19.49	6.48	N	45.47
112 Lincoln, Neb. ⁵⁴	81,984	95,239,503	22	2	12.40	17.00	8.11	3.24	60
113 Pasadena, Calif. ⁵⁵	81,864	127,889,650	19	1	11.26	17.59	13.62	N	33.45
114 Altoona, Pa. ^t	80,214	71,512,860	0	1	10.00	18.00	6.00	42.47	57.5
115 Winston-Salem, N. C. ^p	79,815	116,000,000*	—	1	14.11	2.89	5.00	N	34.00
116 Bayonne, N. J. ⁿ	79,198	124,153,930	12	4	44.74	—	12.33	2.90	59.97
117 Huntington, W. Va. ⁵⁶	78,836	118,071,395	41	2	5.00	9.24	4.36	.10	100
118 Lansing, Mich. ^j	78,733	112,687,850	18	1	17.20	10.60	4.30	N	77.01
119 Mobile, Ala. ^a	78,720	52,125,454	30	1	7.50	9.00	12.50	6.50	80
120 Binghamton, N. Y. ^o	78,309	104,585,156	0	4	24.42	10.21	3.97	—	35.50
								38.60	60
									Note o
									120

^aRockford, City rate includes \$4.00 sanitary district, \$5.50 park and town and \$2.50 road and bridge rates.
^bGlendale, County rate includes \$1.83 flood control rate.
^cSioux City. Assessed value does not include approximately \$12,000,000 money and credits taxed at 5 mills. See footnote f.
^dSchenectady. State Tax Commission reports assessments at 88 per cent, but local authorities believe it is more nearly 120 per cent of true value. See footnote o.
^eBerkeley. County rate includes park district, water district and mosquito abatement rates totalling \$2.17.

⁴⁷Charlotte. Assessed value subject to increase by amount of late returns which come in until June 30, 1945. See footnote p.
⁴⁸Schenectady. Assessed valuation reported is 1943 figure. Figure for 1944 not available in time for this report.
⁴⁹Schenectady. State Tax Commission reports assessments at 88 per cent, but local authorities believe it is more nearly 120 per cent of true value. See footnote o.
⁵⁰Berkeley. County rate includes park district, water district and mosquito abatement rates totalling \$2.17.

Census 1940	Assessed Value	Per Cent Personality	No. of Payments City Taxes	Actual Tax Rate as Levied Per \$1,000 Assessed Valuation			Estimated Ratio Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assess- ment
				City	County	State		
121 Montgomery, Ala. ^a	78,084	Not reported	0	19.25	12.69	4.87	.85	31.29
122 Niagara Falls, N. Y. ^o	78,029	158,438,865	21	28.46	4.63	.16	33.25	122
123 Manchester, N. H.	77,685	90,254,107	1	—	—	—	100	33.25
124 Quincy, Mass. ^{er}	75,810	130,434,375	6	—	—	—	100	123
125 Pawtucket, R. I. ^a	75,797	Not reported	—	—	—	—	30.00	124
126 St. Joseph, Mo.	75,711	60,745,350	28	1	15.00	12.80	7.50	1.10
127 E. St. Louis, Ill.	75,609	Not reported	21	2	37.70	19.50	5.60	65
128 Springfield, Ill. ^{aa}	75,503	53,920,138	23	1	29.61	12.23	1.48	52.80
129 Portland, Me.	73,643	80,122,500	—	—	—	—	—	35
130 Charleston, S. C.	71,275	Not reported	—	—	—	—	49.60	90
131 Springfield, Ohio ^q	70,662	Not reported	0	2	35.02	10.01	12.47	57.50
132 Troy, N. Y. ^o	70,304	73,302,373	99,648,430	2	13.05	13.18	7.67	86
133 Hammond, Ind. ^o	70,184	168,396,100	10	10	—	—	—	35.00
134 Newton, Mass. ^a	69,873	71,863,141	16	4	—	—	N	50
135 Roanoke, Va. ^a	69,287	Not reported	—	—	—	—	26.80	100
136 Lakewood, Ohio ^q	69,160	95,934,220	10	2	7.00	13.80	4.90	25.70
137 East Orange, N. J. ^a	68,945	105,096,720	9	4	18.43	13.21	7.27	75
138 New Britain, Conn.	68,685	113,343,513	20	1	16.24*	11.56*	5.24*	41.80
139 San Jose, Calif.	68,457	68,037,695	16	2	15.72	16.45	11.50	28.75
140 Charleston, W. Va. ^a	67,914	Not reported	—	—	—	—	N	43.27
141 Topeka, Kans. ^{ss}	67,333	91,922,489	44	2	14.18	18.48	6.75	56
142 Madison, Wis.	67,447	140,208,825	16	2	9.19	11.59	5.52	40.20
143 Mt. Vernon, N. Y. ^o	67,362	143,897,444	0	2	12.84	13.44	7.40	70
144 Racine, Wis.	67,195	109,852,231	16	7	3.79	11.61	5.18	33.68
145 Johnstown, Pa. ^t	66,668	73,397,815	8	4	14.00	17.00	6.00	88
146 Pontiac, Mich. ^J	66,626	92,159,235	33	1	11.06	8.04	3.75	37.00
147 Davenport, Iowa ^t	66,039	61,867,191	8	1	18.00	16.99	8.89	100
148 Oak Park, Ill. ^{ss}	66,015	104,135,092	13	2	11.60	14.00	2.80	43.88
149 Augusta, Ga. ^q	65,919	49,059,227	38	3	20.00	14.00	9.00	28.40
150 Phoenix, Ariz.	65,414	75,693,410	23	2	17.20	24.10	6.80	50.00
151 Evanston, Ill.	65,389	Not reported	—	—	—	—	2.50	50.60
152 Cicero, Ill.	64,712	Not reported	—	—	—	—	64 ^{ss}	64 ^{ss}
153 Atlantic City, N. J. ^a	64,094	78,325,130	9	4	32.30	12.30	12.00	59.50
154 Dearborn, Mich. ^J	63,584	251,787,800	38	4	12.83	12.50	5.07	30.40
155 Medford, Mass. ^a	63,083	77,804,500	4	2	—	—	—	100

^{er}Quincy. Breakdown of total rate not available.
^{ss}Topeka. Assessed value includes \$21,642,267 intangibles assessed at \$50 per \$100. Dearborn, Mich. City rate includes \$3.30 sanitary district, \$1.40 park district, \$60 poor relief and \$20 driveway maintenance rates. County rate includes \$40 forest preserve rate. Tax rate and assessed valuation have been set, for the first time, on the basis of 100 per cent of true value assessments.

^oQuincy. Breakdown of total rate not available.
^{aa}Topeka. Assessed value includes \$21,642,267 intangibles assessed at \$50 per \$100. Dearborn, Mich. City rate includes \$3.30 sanitary district, \$1.40 park

Census 1940	Assessed Value	Per Cent Personality	No. of Payments City Taxes	Actual Tax Rate as Levied Per \$1,000 Assessed Valuation			Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assess- ment
				City	School	County		
156 Terre Haute, Ind. ^a	62,693	56,721,800	—	2	14.45	14.10	8.15	1.10
157 Columbia, S. C.	62,343	Not reported	—	2	15.92	20.16	5.63	N
158 Brockton, Mass.	62,343	Not reported	62,570,431	24	19.20	9.60	2.00	40.50
159 Cedar Rapids, Iowa	62,120	62,572,497	29	3	15.92	20.16	5.63	41.71
160 Jackson, Miss. ^m	62,107	62,572,497	29	3	19.20	9.60	2.00	60
161 Covington, Ky.	62,018	57,423,463	26	2	15.70	13.70	5.60	50
162 Passaic, N. J. ⁿ	61,394	83,332,900	17	4	22.24	16.45	8.15	35.50
163 Lancaster, Pa. ^t	61,345	90,782,550	0	1	6.00	11.00	1.50	2.86
164 Springfield, Mo.	61,238	Not reported	—	—	—	—	N	N
165 Wheeling, W. Va. ^s	61,099	115,061,700	—	—	—	—	—	18.50
166 Galveston, Tex. ^w	60,862	Not reported	—	2	4.37	8.12	7.84	—
167 St. Petersburg, Fla. ^o	60,812	85,857,611	9	1	25.00	—	—	—
168 Fresno, Calif.	60,685	63,733,974	21	2	17.10	20.65	8.55	70
169 Durham, N. C. ^p	60,195	97,886,642	36	1	12.40	3.10	5.50	21.30
170 Greensboro, N. C. ^p	59,319	100,536,599	26	1	13.40	2.90	7.20	21.00
171 Decatur, Ill.	59,305	Not reported	—	—	—	—	—	—
172 Chester, Pa.	59,285	Not reported	—	—	—	—	—	—
173 Beaumont, Tex.	59,061	Not reported	—	—	—	—	—	—
174 Bethlehem, Pa. ^t	58,490	69,711,529	0	4	12.00	16.00	8.50	N
175 New Rochelle, N. Y. ^o	58,408	138,940,043	0	4	20.60	13.00	7.41	1.19
176 Malden, Mass. ^{ed}	58,010	69,403,625	9	2	25.31	13.41	1.88	N
177 Macon, Ga. ^d	57,865	43,883,493	15	9	13.00	13.10	13.90	5.00
178 Corpus Christi, Tex. ^{os}	57,301	50,046,920	18	2	20.00	13.50	12.00	5.50
179 York, Pa.	56,712	Not reported	62,156,577	7	4	28.28	16.48	12.08
180 Union City, N. J. ^{os}	56,173	Not reported	—	—	—	—	—	2.80
181 Waco, Tex.	55,982	Not reported	—	—	—	—	—	—
182 McKeesport, Pa. ^t	55,355	56,664,825	0	1	13.50	17.00	8.00	N
183 Irvington, N. J. ^a	55,328	71,579,700	11	4	21.60	16.38	7.40	2.92
184 Cleveland Heights, Ohio ^t	54,992	104,269,930	5	2	5.00	13.80	4.90	N
185 Stockton, Calif.	54,714	66,872,035	13	10	19.80	13.26	15.83	13.26
186 East Chicago, Ind.	54,637	Not reported	—	—	—	—	—	—
187 Kalamazoo, Mich. ^J	54,097	76,479,235	25	12	8.40	12.95	4.00	N
188 Holyoke, Mass.	53,750	Not reported	50,062,795	18	2	19.50	17.72	18.43
189 Santa Monica, Calif. ^{os}	53,500	50,062,795	18	2	—	—	—	55.65

^aCorpus Christi, County rate includes \$2.47 navigation district rate.
^bUnion City. Rate for former town of Union shown. Rate for annexed portion is \$59.03.
^cSanta Monica. County rate includes \$4.80 metropolitan water and \$1.83 county flood control rates.

^dSt. Petersburg. There are approximately twenty state and county tax rate districts in the city. Rates vary because of schools and roads. City rate shown is only one of four varying from \$14 to \$25. See footnote c.
^eMalden. No state levy because receipts exceed payments.

	Census 1940	Assessed Value	Personality Per Cent	No. of Payments City Taxes	Actual Tax Rate as Levied Per \$1,000 Assessed Valuation			Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assess- ment
					City	School	County		
190	Columbus, Ga. ^d	53,280	43,599,081	21	15.00	9.00	12.00	41.00	20.50
191	Pueblo, Colo. ⁶⁵	52,162	29,412,084	—	2	32.70	22.07	6.48	39.06
192	Waterloo, Iowa ⁶⁶	51,743	48,520,305	20	2	10.66	17.29	6.83	20.87
193	Amarillo, Tex. ^w	51,686	62,673,440	25	2	11.90	10.30	6.00	192
194	Asheville, N. C. ^p	51,310	Not reported	31	2	14.85	13.90	4.97	23.51
195	Highland Park, Mich.	50,810	95,788,950	31	2	—	—	—	194
196	Portsmouth, Va. ⁴⁰	50,745	37,000,000	10	2	—	—	—	195
197	Hamilton, Ohio ^{er}	50,592	74,445,000	23	2	8.53	7.42	2.69	17.50
198	Hoboken, N. J.	50,115	Not reported	—	—	—	—	—	197
Group VI									
199	Population 30,000 to 50,000	49,839	82,779,410	—	2	20.00	10.50	5.23	35.73
200	Brookline, Mass. ^a	49,786	130,310,100	9	2	15.82	4.83	.81	3.04
201	Muncie, Ind.	49,720	Not reported	—	—	—	—	—	24.50
202	Pittsfield, Mass. ⁴⁰	49,684	61,101,155	8	2	29.16	—	1.55	2.09
203	Jackson, Mich. ^j	49,556	73,235,370	18	5	9.09	8.39	4.33	17.45
204	Lexington, Ky. ¹	49,304	71,361,180	38	2	18.00	7.80	4.20	20.5
205	Woonsocket, R. I. ^u	49,303	78,659,310	28	4	—	—	N	25.00
206	Clifton, N. J. ⁿ	48,827	54,587,700	10	4	21.20	15.60	8.10	47.70
207	Kenosha, Wis. ¹	48,755	73,392,130	11	3	8.32	15.11	8.77	33.00
208	Berwyn, Ill. ⁶⁸	48,451	54,975,104	8	2	13.80	16.10	2.80	85
209	Bay City, Mich. ^j	47,956	49,967,830	21	1	19.44	12.63	5.57	32.70
210	Stamford, Conn. ⁶⁹	47,938	111,162,991	18	1	—	—	—	100
211	Muskegon, Mich. ^j	47,697	62,720,175	28	1	8.89	8.76	3.80	21.45
212	New Castle, Pa.	47,638	Not reported	20	2	27.50	25.00	4.10	100
213	Aurora, Ill. ⁶⁰	47,170	29,287,744	83,151,820	25	4	—	N	23.00
214	Cranston, R. I. ^u	47,085	66,598,418	20	Op	13.50	4.50*	3.80*	33
215	Raleigh, N. C. ^p	46,897	78,371,375	16	2	18.01	7.68	1.20	18.68
216	Everett, Mass. ^h	46,784	48,729,1400	10	1	20.51	7.90	1.07	21.1
217	Haverhill, Mass. ^h	46,752	—	—	—	—	—	—	216

⁶⁵Pueblo. City rate includes \$5.75 conservancy district rate. School rate shown is for school district with largest assessed value (there are two school districts in the city) and includes \$1.10 for junior college and \$4.02 levied by county for school purposes.

⁶⁶Waterloo. East side rate shown. Rate for west side is \$44.64.

⁶⁷Hamilton. City rate includes \$3.17 conservancy rate. See footnote q.

⁶⁸Berwyn. City rate includes \$6.60 public health, \$1.90 park district, \$3.30 sanitary district, \$5.50 township, and \$4.00 poor relief rates. County rate includes \$40 forest preserve rate.

⁶⁹Stamford. Tax rate shown is for the 1st city district; rate for 3rd city district is \$26.30. City rate includes \$4.10 township, \$2.30 road and bridge, and \$3.60 sanitary district rates. County rate includes \$40 forest preserve rate.

2	Census	Assessed Value	Per Cent Personality	No. of Payments	Actual Tax Rate as Levied Per \$1,000 Assessed Valuation			Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assessment				
					City Taxes	City	School	County	State	Total			
218	Green Bay, Wis. ⁷¹	46,235	58,330,225	12	2	9.02	13.58	.25	29.37	80	23.50	218	
219	Port Arthur, Tex. ^w	46,140	30,340,550	19	2	19.00	8.50	8.00	5.50	41.00	608	24.30	219
220	Wichita Falls, Tex. ^w	45,112	35,584,710	38	2	15.00	10.00	13.30	5.50	43.80	67	29.35	220
221	Elmira, N. Y. ^o	45,106	50,559,655	0	2	23.74	5.43	11.80	—	40.97	—	221	
222	Lima, Ohio ^q	47,100	57,196,090	7	2	7.45	7.15	3.40	N	18.00	—	13.50	222
223	Lynchburg, Va. ^o	44,541	44,381,356	8	—	12.00	11.50	N	23.50	70	16.45	223	
224	Williamsport, Pa. ⁷²	44,355	29,671,700	0	—	13.75	22.00	8.00	43.75	568	24.65	224	
225	Lorain, Ohio ^q	44,125	82,059,000	—	2	6.39	6.44	2.10	N	14.93	80	11.94	225
226	Dubuque, Iowa	43,892	Not reported									226	
227	Ogden, Utah	43,688	Not reported									227	
228	San Bernardino, Calif. ⁷³	43,646	31,904,670	29	2	15.63	21.70	17.40	N	54.73	50	27.37	228
229	Battle Creek, Mich. ^j	43,453	71,481,080	25	1	7.80	8.80	3.20	N	19.80	100	19.80	229
230	Warren, Ohio ^q	42,837	72,268,996	—	2	6.70	7.70	3.00	N	17.40	80	13.92	230
231	Rock Island, Ill. ⁷⁴	42,775	25,417,351	32	2	21.40	24.40	5.60	N	51.40	33	16.96	231
232	La Crosse, Wis. ^o	42,707	54,510,300	—	3	8.33	10.81	7.63	.23	27.00	86	23.22	232
233	Jamestown, N. Y. ^o	42,638	56,751,567	0	1	13.06	15.84	7.21	N	36.11	85	30.69	233
234	Joliet, Ill.	42,635	27,087,134	21	2	24.50	32.60	6.50	N	63.60	28	17.81	234
235	Fitchburg, Mass. ^h	41,824	49,111,775	15	2	21.21	12.53	1.79	2.07	37.60	100	37.60	235
236	Chicopee, Mass. ^h	41,664	38,577,540	7	2	14.70	17.10	7.40	—	40.00	100	40.00	236
237	Bloomfield, N. J. ^o	41,623	66,204,650	12	4	—	—	—	2.90	42.10	100	42.10	237
238	Anderson, Ind.	41,572	Not reported										238
239	Council Bluffs, Iowa	41,439	Not reported										239
240	Chelsea, Mass. ^h	41,259	42,451,575	8	2	33.92	10.49	N	4.39	48.80	100	48.80	240
241	Perth Amboy, N. J. ^o	41,242	47,032,222	14	4	20.22	19.09	12.78	3.01	55.10	50	27.55	241
242	Salem, Mass. ^h	41,213	54,382,750	12	10	19.91	11.01	2.41	2.17	35.50	100	35.50	242
243	Sioux Falls, S. D. ^o	40,832	46,942,822	17	2	14.34	13.05	3.93	N	31.32	70	21.92	243
244	Sheboygan, Wis. ^o	40,638	53,102,655	13	2	14.60	11.90	5.01	.23	31.74	100	31.74	244
245	Poughkeepsie, N. Y. ^o	40,478	53,137,993	0	4	26.57	8.33	5.14	—	40.04	—	40.04	245
246	Quincy, Ill.	40,469	Not reported										246
247	Portsmouth, Ohio ^q	40,466	52,124,308	—	2	9.96	9.05	3.79	N	22.80	100	22.80	247
248	White Plains, N. Y. ^o	40,327	116,945,261	0	2	14.15	13.66	7.61	—	35.42	100	24.8	248
249	Waltham, Mass. ^h	40,020	52,622,650	7	2	—	—	—	—	35.00	100	35.00	249
250	Arlington, Mass. ^h	40,013	56,098,950	6	2	—	—	—	—	32.00	100	32.00	250
251	Norwalk, Conn. ⁷⁵	39,849	78,758,577	11	2	—	—	—	—	29.70	80	23.76	251

⁷¹Green Bay. City rate includes \$2.10 metropolitan sewage disposal rate.

⁷²Williamsport. County also charges \$4.00 on personal property only.

⁷³San Bernardino. County rate includes \$1.00 flood control rate.

⁷⁴Rock Island. City rate includes \$3.60 township and \$1.90 street and bridge rates.

⁷⁵Norwalk. Rate shown is for 1st district, 2nd and 3rd districts pay \$27.90, 6th district, \$25.20.

Census 1940	Assessed Value	Per Cent Personality	No. of Payments City Taxes	Actual Tax Rate as Levied Per \$1,000 Assessed Value			Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assess- ment
				City	School	County		
252 Montclair, N. J. ^a	39,807	Not reported	15	7.60	13.30	4.90	N .36	25.30 60 26.00 30.00
253 East Cleveland, Ohio ^a	39,495	54,595,585	22	2 14.17	11.13	.34	N 1.20	15.48 60 26.00 80
254 Meriden, Conn.	39,494	67,082,560	15	Op	7.46	9.34	N 1.20	25.3 24.00 25.5
255 Cumberland, Md.	39,483	49,200,000*						
256 Kearny, N. J. ^a	39,467	Not reported	21	4	25.53	24.08	14.07 5.50 .57	66.95 60 43.30 32.00 N
257 West New York, N. J. ^a	39,439	43,469,552	26	12	18.60	7.10	12.10 3.38	72\$ 60 31.12
258 Laredo, Tex. ^a	39,274	20,212,728	20	4	12.78	15.27	—	25.8 72\$ 29.44
259 Oshkosh, Wis. ^a	39,089	48,005,725	—	2	15.02	19.76	13.62	25.0 40
260 Alhambra, Calif. ^a	38,935	31,467,115						
261 Lewiston, Me.	38,598	Not reported	25	4	10.25	7.16	4.09	N 21.50 50
262 High Point, N. C. ^a	38,495	48,615,513	25	2	26.70	23.80	4.10	85 30 34.60
263 Elgin, Ill. ^a	38,333	24,093,297	20	1	12.50	23.00	1.50	18.28 30 16.38
264 Norristown, Pa.	38,181	22,860,950	—	1	24.00	24.00	8.20	26.3 50 18.50
265 Hazleton, Pa. ^a	38,009	28,295,016	0					
266 Steubenville, Ohio	37,651	Not reported						
267 Zanesville, Ohio	37,500	Not reported						
268 Plainfield, N. J. ^a	37,469	58,098,300	11	4	14.61	17.49	7.00	2.90 42.00 100
269 Pensacola, Fla.	37,449	Not reported						
270 Taunton, Mass.	37,395	Not reported						
271 Mansfield, Ohio ^a	37,154	61,000,000	20	2	4.40	8.90	2.50	N 15.80 80
272 Joplin, Mo.	37,144	Not reported						
273 Butte, Mont. ^a	37,081	49,305,200*	—	2	34.35	33.13	27.01	N 94.49 30
274 Newport News, Va.	37,067	51,491,080	20	1	20.00	12.50	11.50	32.50 60 31.00
275 Gadsden, Ala. ^a	36,975	18,277,592	—	1	10.00	3.00	6.50	19.50 60 18.60
276 Danville, Ill. ^a	36,919	20,584,839	27	2	35.10	26.00	4.40	25.5 46 25.50
277 Tucson, Ariz.	36,818	24,013,175	13	2	18.44	24.48	.33	45.75 55 46
278 Colorado Springs, Colo.	36,789	29,667,945	23	2	14.00	22.33	6.58	25.16 277 55
279 Orlando, Fla. ^c	36,736	55,097,000	10	1	13.00	—	3.85	46.76 67 100
280 Fort Smith, Ark. ^b	36,584	17,795,293	32	3	7.30	18.00	9.00	— 25 10.83
281 West Allis, Wis. ^a	36,364	76,838,047	30	4	16.79	7.55	.24	33.09 82 27.13
282 Alameda, Calif.	36,256	35,893,706	14	2	15.80	—	31.60	53\$ 53\$ 24.96

^aAlhambra. County rate includes \$1.83 flood control rate.

^bElgin. City rate includes \$6.70 township and \$3.90 sanitary district rates.

^cMansfield. City rate includes \$1.13 township rate. See footnote q.

^aButte. In Montana property is assessed at full cash value, but the taxable value of various types of property is only a fraction of the assessed value. Household goods, autos, trucks, etc., have a taxable value of 20 per cent of assessed value; real estate, 30 per cent; live

stock, merchandise, furniture, and fixtures, 33 1/3 per cent; money, stocks, and bonds, 7 per cent; net proceeds of mines, 100 per cent.

The total taxable value is approximately 30 per cent of the assessed value and this is the figure shown in the assessment ratio column.

^bDarville. City rate includes \$4.50 in township, \$2.50 road and bridge, and \$2.30 sanitary district rates.

^cWest Allis. City rate includes \$2.94 metropolitan sewer system

McMILLIAN, N. DAK. City rate includes \$1.20 township and \$1.65 street and bridge rates. County rate includes \$1.83 county flood control and \$2.40 metropolitan water district rates. **SAWYER, WATFORD** Broad-day rate of \$18.00 estimated on total rate.

basis of appropriations. County rate includes \$4.50 port rate.

⁸⁸West Palm Beach. County rate includes \$4.50 per
⁸⁸Nashua. School rate estimated from appropriations.

et al. Law specifies that realty must be assessed at 100 per cent, but millage is computed on 50 per cent of the assessed valuation.

Census 1940	Assessed Value	Per Cent Personality	No. of Payments City Taxes	Actual Tax Rate as Levied Per \$1,000 Assessed Valuation				Estimated Ratio of Assessed Value to True Value (Per Cent)	Adjusted Tax Rate on 100% Basis of Assess- ment
				City	School	County	State		
317 Hagerstown, Md.	32,491	Not reported	2	18.40	10.80	—	—	—	—
318 Muskogee, Okla. ^r	32,332	Not reported	4	—	—	—	—	22.50	22.50
319 Spartanburg, S. C. ^{ss}	32,249	9,887.716	42	57.00	29.00	20.00	N	106.00	13
320 East Providence, R. I. ^{ss}	22,165	47,080.195	18	—	—	N	N	23.20	70
321 Santa Ana, Calif. ^{ss}	31,921	26,174.415	—	2	16.90	20.10	13.30	N	50.30
322 Newburgh, N. Y.	31,883	Not reported	—	—	—	—	—	—	33
323 Lubbock, Tex. ^w	31,853	32,053.299	21	1	8.50	10.00	5.00	5.50	29.00
324 Ottumwa, Iowa	31,570	Not reported	—	—	—	—	—	—	—
325 Newark, Ohio	31,487	Not reported	—	—	—	—	—	—	—
326 Alton, Ill. ^{ss}	31,255	14,759.245	27	2	21.90	22.50	4.95	N	49.35
327 Middletown, Ohio ^{ss}	31,220	66,600.000	35	2	3.45	7.47	3.61	N	14.53
328 Salem, Ore.	30,908	Not reported	—	—	—	—	—	—	—
329 Marion, Ohio	30,817	Not reported	—	—	—	—	—	—	—
330 Eau Claire, Wis.	30,745	Not reported	—	—	—	—	—	—	—
331 Newport, Ky.	30,631	20,776.700	5	2	18.40	10.80	—	—	—
332 Petersburg, Va. ^{ss}	30,631	26,830.362	16	4	—	—	—	—	—
333 Wyandotte, Mich. ^{ss}	30,618	49,100.475	12	1	12.50	9.90	5.58	22.98	70
334 Clarkburg, W. Va. ^{ss}	30,579	51,308.780	—	2	5.00	9.18	3.76	10	18.04
335 Newport, R. I. ^{ss}	30,532	74,171.800	39	4	—	—	N	24.50	100
336 New London, Conn.	30,456	49,535.667	13	2	—	—	—	—	—
337 Owensboro, Ky.	30,245	15,582.246	28	1	15.00	14.20	—	31.00	95
338 Everett, Wash. ^{ss}	30,224	16,567,942	—	2	20.75	12.00	10.00	2.45	45.20
339 Bristol, Conn.	30,167	64,745.357	30	2	—	—	—	27.00	50
340 Inglewood, Calif.	30,114	25,581,585	8	2	11.70	19.86	29.57	N	51.13
341 Parkersburg, W. Va. ^{ss}	30,103	46,661.830	40	2	5.00	10.02	4.06	.10	19.18
342 West Haven, Conn.	30,021	54,015.619	—	1	—	—	—	—	70
343 Hutchinson, Kans.	30,013	28,816.665	32	2	13.99	14.50	2.25	.75	31.49

^{ss}Spartanburg. City rate includes \$5.00 metropolitan sewer district
rate.
^{ss}East Providence. Assessed valuation includes \$2,308,880 intangible
personal property taxed at \$4.00.
^{ss}Santa Ana. County rate includes \$4.00 metropolitan water and

flood control district rate.

^{ss}Alton. City rate includes \$3.90 township rate.

^{ss}Middletown. County rate includes \$92 conservancy flood rate.

^{ss}Everett. City rate includes public utility district rate of \$.75 and
port rate of \$2.00.

GENERAL NOTES

^aAlabama. The legal basis of assessment is 60 per cent of true value. The rates shown are actual rates. *Homestead Exemption*: First \$2,000 of assessed value of homesteads exempt from state tax only.

^aArkansas. *Homestead Exemption*: The first \$1,000 of assessed value of homesteads exempt from state tax only. *State tax levy discontinued*. County assessments placed on 100 per cent of cash value basis. *Homestead Exemption*: The first \$5,000 of the assessed value of homesteads is exempt from state and all local taxes except debt service on obligations incurred prior to the passage of the amendment.

^aGeorgia. Intangibles are assessed at 100 per cent of true value and taxed at from \$10 to \$300 per \$1,000 by state only. *Homestead Exemption*: First \$2,000 of assessed value of homesteads exempt from state, county, and school district rates except for debt service on debt incurred previous to act.

^aIllinois. Assessment ratios shown (except where otherwise indicated) are those reported by local authorities.

^aIndiana. County tax rate includes township rate. Library rate included in school rate.

^aIowa. No state tax levy on property. Legal basis of assessment is 60 per cent of true value. *Homestead Exemption*: Amount of homestead exemption is determined by the Board of Assessment and Review each year. The maximum exemption is 25 mills on the first \$2,500 of assessed value or \$62.50, which was allowed in 1944. This applies to the state and all local units of government.

^aLouisiana. *Homestead Exemption*: Applies to state, parish and special district taxes only, except that New Orleans (no other city) may also exempt homesteads from city taxes. Maximum exemption is \$2,000, allowed hereafter. New homes are exempt from all state and local levies for three years following their completion.

^aMassachusetts. In many cities the division of the total rate into city, school, county, and state purposes is not available and only the total rate is shown.

^aMichigan. County rates shown were fixed to cover fiscal year starting December 1, 1943. The new rates are not fixed in time for inclusion in this report except in the case of Wayne County.

^aMinnesota. *Property Classification*: There are five classes of property assessed at varying percentages of true value: platted real estate at 40 per cent, except the first \$4,000 of homesteads which is assessed at 25 per cent; unplatted real estate at 33 1/3 per cent, except first \$4,000 of homesteads at 20 per cent; iron ore at 50 per cent; and personalty in three classes at 10 per cent, 25 per cent, and 33 1/3 per cent. The first \$4,000 of true value of homesteads is exempt further from state tax levies except debt service on obligations issued prior to the enactment of the law. Assessments average 35 per cent of true value in Minneapolis and St. Paul, and 34 per cent in Duluth. Tax rates shown are actual rates.

^aMississippi. *Homestead Exemption*: First \$5,000 of assessed value exempt from state taxes and levies for maintenance and current expenses of counties, school districts and road districts.

^aNew Jersey. The soldier bonus, formerly included in state tax

levy, has been discontinued. State rate now consists of a school tax which is distributed back to the school districts. For comparison with former years, this item is left under state rate, although it might justifiably be added to the school rate.

^aNew York. Realty valuations include public utilities. Where state rate is not shown it is included in county rate. The ratio of true value at which property is assessed in New York cities is the subject of considerable controversy. Where discrepancies between estimates from various sources are great, no ratio or adjusted rate is shown in the tabulation. The reader may consider the various estimates and choose the one he believes most accurate.

	New York City	Rochester	Syracuse	Yonkers	Albany	Utica	Schenectady	Binghamton	Mt. Vernon	New Rochelle	Elmira	Poughkeepsie	White Plains	North Carolina	Homestead Exemption
State Tax Comm.	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Local Officer	100% plus	100% plus	100% plus	100% plus	100% plus	100% plus	100% plus	100% plus	100% plus	100% plus	100% plus	100% plus	100% plus	100% plus	100% plus
Local Civic Agency	110	110	110	110	117	117	117	117	117	117	117	117	117	117	117

	New York City	Rochester	Syracuse	Yonkers	Albany	Utica	Schenectady	Binghamton	Mt. Vernon	New Rochelle	Elmira	Poughkeepsie	White Plains	North Carolina	Homestead Exemption
Local Officer	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Local Civic Agency	110	110	110	110	117	117	117	117	117	117	117	117	117	117	117
Local Civic Agency	110	110	110	110	117	117	117	117	117	117	117	117	117	117	117

^aNew York. *Homestead Exemption*: Authorized but enabling legislation not yet enacted.

^aOhio. *Realty assessment includes public utility valuations*. *Homestead Exemption*: The first \$1,000 of assessed value of homesteads is exempt from tax rates for all units. Debt service charges on obligations incurred prior to this act are specifically allowed.

^aPennsylvania. *Tangible personal property is not subject to city rate except as noted*. *Rhode Island*. There is no county government in Rhode Island. *Homestead Exemption*: School rate included in city rate. State does not tax real property. School rate included in city rate.

^aSouth Dakota. *Homestead Exemption*: Homesteads are exempt from state tax levies only. However, the state tax has been abolished on all property.

^aTexas. *Homestead Exemption*: First \$3,000 of assessed value of homesteads is exempt from state taxes only.

^aUtah. *Homestead Exemption*: Authorized but not yet effective. *Washington*. Legal basis of assessment is 50 per cent of true value.

^aWest Virginia. *Property Classification*: Property in cities is divided into three classes: Class I property (intangible personal property) pays $\frac{1}{4}$ full rate, Class II (property occupied by the owner as a residence) pays $\frac{1}{2}$ full rate, Class IV (all real and personal property not in Class I or II) pays the full rate. *Homestead Exemption*: Homesteads may be taxed at not more than 1 per cent of assessed value.

Letter to the Editor

To the Editor of the
NATIONAL MUNICIPAL REVIEW:

I have read Dr. Lancaster's comments on my article, "A New Type of Politician," with considerable astonishment.¹

Here is an author of one of the most critical and most constructive works on rural government extant, inveighing against the use of value judgments and progressive measures on the ground that there is no agreement on the meaning of values and progress. He urges that teachers of political science train the intellect, "delimit the moral area," and let some other agency "cure the souls."

Plato and Locke are cited as desirable guides in the training of the intellect, but would he delete from the works of these authors the former's portrayal of the ideal state and the latter's emphasis on the trusteeship principle in government? Locke is a singularly unfortunate selection, for in his work, *Some Thoughts in Education*, he emphasizes virtuous habits, practical wisdom, and "good breeding" as the major goals of a sound education, while the gaining of knowledge follows these in relative importance. Without Locke's contributions the Declaration of Independence, a great moral document, might not have been written. The youth should surely become acquainted with the political philosophers, not alone for the training of the intellect, but too because they are good for the soul.

Dr. Lancaster's thesis is a simple one—to my mind, far too simple. Train the intellects of prospective politicians that they may have good judgment, good in the sense that it brings suc-

cess at the polling place. "Their business is to stay in power." The arbiter is the electorate "whom we would all improve if only we knew how."

This, my friendly critic, is exactly what I am recommending. This is what "A New Type of Politician" is called upon to do—to provide leadership, to bring something more to his task than the willingness to follow an electorate that stands in need of improvement. Also needed is a followership in the public which will welcome and aid leaders who can solve problems and make a bit of progress in the direction of the objectives of government as outlined by Plato and Locke.

When it comes to decisions about paving Elm Street or devising a pension plan, they can refer to such excellent works as Lancaster's *Government in Rural America* and similar ones on urban and national government.

The experiment in democracy will have a sorry ending, I predict, if the political scientists in our undergraduate colleges content themselves with training the intellect and turning over the fate of the country to politicians who seek success only by keeping in step with a public that ought to be improved "if we only knew how." A basically important part of our task, as I conceive it, is to bring home to our students that democracy means self-government, i.e., doing something about government. Political apathy is now a contagious blight on our adult population. If we cannot stimulate the adolescents to a sense of political responsibility and to political action and leadership, what of the future of self-government in this increasingly complex world? Call such stimulation the "cure of souls" or what you will, it is the political scientists' business or it is

¹See the REVIEW, October 1944, pp. 473-475.

(Continued on next page)

Contributors in Review

ON leave from the University of Michigan, **Robert S. Ford** (*Michigan Attacks 'Red Tape'*) was appointed director of the Michigan Department of Business Administration when it was created in 1943. Dr. Ford became professor of public finance at the University in 1934 and director of its Bureau of Government in 1937. He was also editor of the University of Michigan Governmental Studies. He is author of a number of articles and special reports in the field of public finance including *Financing Government in Michigan*, *Retail Sales and Use Taxes*, *Michigan Highway Finance* and a *Manual of State Administrative Organization in Michigan*.

SERVICE in the Army has interrupted the education of **David J. Lippert** (*The GI's Cast Their Ballots*), stationed at Camp Blanding, Florida. Previously Corporal Lippert had been working at the University of Wisconsin toward his M. A. in journalism. To complete this work and continue toward a doctorate is his "postwar plan." At the University Corporal Lippert was involved in student government—campus politics, he terms it. Introduced to Professor R. J. Colbert by his father, he became deeply interested in the University's "Citizenship Day" program. In the army he has been assigned to administrative tasks such as public relations, special service, personnel, etc.

AS statistician for the Detroit Bureau of Governmental Research, **Rosina K. Mohaupt** (*Tax Rates of American Cities*) continues the preparation of the annual compilation of tax rates. In 1940 Dr. Mohaupt was recipient of the first Master of Public Administration degree awarded by Wayne University. She is co-author of a number of publications issued by the Detroit Bureau, including *The English System of Taxation of Real Property on an Income Basis*, *The Exemption of Homesteads from Taxation*, *Cost of Living Plans for Municipal Employees*, and *Cost of Living Salary Adjustment Plans for Municipal Employees*, and is editor of *Certain Social and Economic Data by Detroit Census Tracts*.

BORN in Cincinnati, **William M. Tugman** (*By Their Own Bootstraps, III*) grew up watching his father and others, including the late Henry Bentley, wrestle with the Cox-Hynicka machine in that city. Mr. Tugman graduated from Harvard in 1914. Thereafter he entered the newspaper field, serving on the *New Bedford Standard*, *Providence Journal* and the *Cleveland Plain Dealer*. Since 1927 he has been managing editor of the *Eugene* (Oregon) *Register Guard*. In New Bedford he had a hand in the Ashley-Hathaway exposé; he got to Cleveland in time to secure a ringside seat for the battles of Dr. A. R. Hatton and Peter Witt for a manager-P. R. charter; and now he is putting into practice in his own home town what he has learned from these "soldiers of reform."

RESEARCH chairman for the Montgomery County Charter Committee, **John F. Willmott** (*Machine Beats County Charter*) has been in the thick of the fight for the manager plan in that county for many months. Mr. Willmott is a veteran in governmental research, having spent fifteen years with research bureaus in San Francisco, Kansas City (Kansas) and Chattanooga. For five years he was administrative consultant for Public Administration Service, later becoming assistant secretary of the International City Managers' Association and associate editor of *Public Management*. Mr. Willmott has been on the staff of the Bureau of the Budget since 1941.

LETTER TO THE EDITOR

(Continued from page 615)

nobody's business. Reference is here made to undergraduate rather than graduate education.

For those whose slogan is "the truth for truth's sake," for whom education is simply the training of the intellect, let me quote Einstein's comment:

"Concern for man himself and his fate must always form the chief interest of all technical endeavors. . . . Never forget this in the midst of your diagrams and equations."

WILLIAM E. MOSHER
Maxwell Graduate School of
Citizenship and Public Affairs
Syracuse University

News in Review

City, State and Nation

Edited by H. M. Olmsted

Constitutional Issues

Meet Varied Fates in November Election

Council - Manager Plan Adopted in Eight Cities

BESIDES the one complete state constitution—New Jersey's—voted on at the November 7 elections, many constitutional amendments and legislative measures were passed upon by the electorate in 30 states, where 126 such amendments, referenda and initiative proposals were on the ballot. It will be some time before information on all the results will be available, but reports on several of the more notable ones have been forthcoming.

The proposed new constitution for the state of New Jersey was rejected by a majority of approximately 160,000, in a total vote of over 1,500,000. The document, drafted by the Republican-controlled legislature sitting as a constitutional convention by previous authorization of the voters, was bitterly fought by Mayor Frank Hague of Jersey City, Democratic boss, and although it was supported by former Governor Edison, Democrat, as well as by Republican Governor Edge, it lost by a much wider margin than the Democratic majority for the presidency.¹ Mayor Hague concentrated on the constitution to the apparent detriment of his usual work for his party's ticket. He assailed the legislature as being controlled by the railroads, claimed that the new constitution would permit the legislature to reduce rail-

road taxation, long a controversial issue in New Jersey, and emphasized his concern that the revamping of the state court structure would eliminate many present judges and leave the personnel of the bench up to the present (Republican) governor and legislature.

The New Jersey Congress of Industrial Organizations, not usually an ally of Mayor Hague's, also opposed the constitution; but Carl Holderman, chairman of the state CIO Political Action Committee, claiming that this opposition was due to many shortcomings of the proposed charter, called for a convention to revise the present century-old document and promised that his organization would work with all progressive forces in the state toward that objective. The American Federation of Labor likewise favors such revision.

Soldier ballots, numbering over 110,000, were nearly four to one for the new constitution.

In three states constitutional amendments to prohibit the closed union shop were passed upon by the voters. In Arkansas and Florida such amendments were reported to have been adopted, while in California a similar one was defeated. The American Federation of Labor is expected to challenge the Arkansas and Florida amendments in the courts, as being in conflict with the federal constitution. The Arkansas amendment includes a prohibition against the maintenance-of-membership provisions such as have been approved in various instances by the War Labor Board.

Massachusetts voted for annual legislative sessions (see item below).

Illinois rejected amendments that would have permitted sheriffs and county treasurers to succeed themselves.

Among the state proposals put to

¹See also "Danger Signs from Jersey City," p. 574.

popular vote was one to impose state-wide prohibition of liquor in Nebraska; it was overwhelmingly defeated. Oregon voted to put the sale of fortified wines under state auspices. Arizona, California, Oregon and Washington were reported as having defeated proposals for gross income taxes of 3 to 5 per cent to finance \$60 pensions for persons over 60 years old. Washington also voted against a proposal to permit public utility districts to combine to acquire privately-owned utility systems. Arkansas voters refused to outlaw horse and dog racing, while Massachusetts voted to declare the game of "beano" illegal.

In Louisiana the excessive number of 21 amendments were voted on, ranging from reorganization of certain state departments to changing the name of the state normal college.

State and local bond issues totaling approximately \$250,000,000 were among measures voted on in various parts of the country, and early returns indicated that most of the propositions were approved.²

In Missouri the constitutional amendment to provide a unicameral legislature is winning according to some reports but losing according to others. Final results must await the official count of the Secretary of State.

Council-Manager Plan News

Marshfield, Oregon, by a vote of 976 to 873, approved a charter providing for a manager plan together with a council to be elected by proportional representation and changing the name of the city to Coos Bay. (See also item on page 629.)

Milwaukie, Oregon, by a vote of 618 to 374, adopted a manager charter.

Voters of the state of **Oregon** approved

a constitutional amendment to permit counties to adopt the manager form of government (see page 633).

A council-manager charter was adopted by the voters of **Berkley, Michigan**, on November 7, by a vote of 2,593 to 1,579 after several previous unsuccessful attempts.

A manager charter won in **Midland, Michigan**, by the overwhelming vote of 3,409 to 1,184.

A proposed manager charter failed of adoption in **River Rouge, Michigan**, by a popular vote of approximately three to one.

Ashtabula, Ohio, retained its 1915 manager charter by a vote of 3,888 to 3,631.

Staceyville and Haynesville, Maine, adopted the manager plan at their town meetings in March.

An ordinance providing for a borough manager in **Pottstown, Pennsylvania**, was unanimously adopted by the borough council on November 9. This climaxed a three-year campaign, led by the *Pottstown Mercury* and the Chamber of Commerce. A committee is endeavoring to obtain a qualified manager by January 1, 1945.

Hampstead, Quebec, has been added to the list of manager cities by the International City Managers' Association.

Voters of **Long Beach, New York**, on November 7 defeated by a vote of 3,168 to 1,833 a proposed charter, supported by the city administration, which would have nullified the decision of the voters a year ago to put the council-manager plan with proportional representation in operation January 1, 1946. The latter plan was sponsored by the Citizens Union, which campaigned actively against the administration's counterproposal.

A council-manager ordinance was adopted in **Georgetown, Texas**, on Au-

²See also p. 637.

gust 8. The former manager of utilities has been appointed manager.

A charter for **Negaunee, Michigan**, providing for a city manager and a nonpartisan ballot, has been forwarded to the Governor for approval. January 29, 1945, has been set as the date for an election on its adoption.

A "Plan E" Committee has been organized in **Revere, Massachusetts**, to work for adoption of council-manager government with proportional representation (Plan E in that state). At an organization meeting in October, at which Gerald L. Woodland was chosen as president, it was emphasized that Revere has the second highest tax rate in the state; it was substantially increased this year. The experience of the near-by city of Cambridge under Plan E was recounted by speakers. The new organization expects to hold neighborhood meetings in all parts of the city with the purpose of having the plan placed on the municipal ballot in 1945.

Mayor E. A. Smith of **Sarasota, Florida**, has recommended the manager plan for that city in an address to the retail merchants' association.

The **Tampa (Florida) Morning Tribune** is leading a movement in that city to return to the council-manager plan, a form of which was in effect there from 1921 to 1927. The *Tribune* is pointing out the mistakes made at the abandonment of the plan, and the comparative virtues of the manager plan and the existing aldermanic system.

Petitions calling for a referendum election on abolition or retention of the manager plan in **Houston, Texas**, have been filed and found to contain the requisite signatures representing 10 per cent of the qualified voters. The city council has voted to call an election for December 19.

Massachusetts Returns to Annual Legislative Sessions

Voters of Massachusetts, who in 1938 abandoned annual legislative sessions for biennials, favored a return to annual sessions on November 7, according to mid-month unofficial figures compiled by leading newspapers in the state's fourteen counties. These showed a vote of 562,341 to 515,784, a majority of 46,577 for annuals. In 1938 biennials were adopted by a majority of 330,000. A campaign committee composed of representatives of the Massachusetts Federation of Taxpayers Associations, the State Grange, the Boston Chamber of Commerce and other civic groups conducted the drive for retention of biennial sessions, with the support of nearly every newspaper in the state. Biennials had been warmly endorsed by Governor Saltonstall, whose administration covered the six years of the system, and were favored by five former governors of both parties. Many legislators openly favored biennials, including some who had originally been on the annual side.

Confusion in the minds of many voters because of the complexity of the wording of the ballot question was given as the principal reason for the reversal by the biennial committee. Difficulties in obtaining newspaper space outside the editorial page and advertisements because of wartime conditions and the presidential election, a ban on radio discussion of referenda by key Boston radio stations and the impossibility of reaching soldier voters with information all played parts in the defeat.

Biennial supporters used every available means to point out to the voters a saving of \$1,250,000 in legislative costs alone in the past six years, plus untold millions saved by having the legislature meet in the "off" year and

not shortly before state elections. They pointed to many budgetary and administrative improvements made in the state government which would probably have been impossible under annuals. They showed that only four states still have annual sessions and that no state has ever changed from biennials to annuals.

Already the press is mentioning the necessity for a new drive to restore biennials at some later date. Under the state constitution a new initiative petition such as was used in 1938 cannot be started until after the 1948 election and cannot go on the ballot until 1952. The 1944 repeal petition was a so-called legislative amendment sponsored by the A.F. of L. Supporters of biennials feel that if the legislature returns to the practices which prevailed under annuals previously, the groundwork will be well laid for another biennial drive four years from now.

JOHN H. MAHONEY
Worcester Taxpayers Association

State Planning and Development Commissions Lure Business

The states are trying to do a "boost" job such as local chambers of commerce and commercial clubs used to do. Aside from very modest public works programs, most of the state economic development commissions and planning boards are devoting their efforts to attracting new businesses.

Their boosting has official status and perhaps receives more widespread support than might be the case if the boosting program were purely a chamber of commerce affair. Research work on resources, and controls over certain aspects of industrial and business activity, if done by a public agency probably also is likely to be regarded as freer from bias in favor of business.

The local Committees for Economic Development have members representing labor, the general public, government and other non-business groups, but usually they are dominated by business leaders—and in many instances these business leaders are executives of public utility companies. As such, they might not be regarded as unbiased in planning matters having to do with publicly-owned utilities. Similarly, real estate owners and agents usually oppose public housing.

Many of the state and local planning agencies are working closely with the C.E.D. but try to keep its influence in the realm of business and away from matters of public administration.

Like the chambers of commerce in the old days, the state planning agencies are working hard at getting favorable publicity and in some cases are spending sums for advertising.

BURT GARNETT

Local Affairs Service
Washington, D. C.

Cooperative Billing Agency Expands in TVA Area

Organized for the purpose of performing utility billing services for the smaller municipalities and cooperatives that distribute electrical energy obtained from the Tennessee Valley Authority, and owned by the participating municipalities and cooperatives, the Central Service Association is now doing more than five times its original service. It has grown from a small billing office in Tupelo, Mississippi, where 6,000 utility bills were prepared each month for four municipalities and cooperatives seven and one-half years ago, until it now prepares 325,000 utility bills each month for 143 electric and water departments of municipalities and cooperatives. It is debt-free. It now has offices in Tupelo and Columbus, Mississippi; Cleveland, Columbia

and Murfreesboro, Tennessee; and Decatur and Huntsville, Alabama.

Almost all the municipalities and cooperatives that distribute TVA power are now cooperating in this service. The Association has pioneered by demonstrating to the region how the efficiency of centralization can be combined with local control. Its success may cause some of the small municipalities to consider application of these principles to other services outside the utility field.

Auxiliary Protection Groups Aid Fire and Police Departments

Protective organizations throughout the country, organized primarily to meet the contingency of air raids, have proven valuable for other purposes, particularly when emergencies required more men than were available from regular police and fire forces. According to the American Municipal Association these auxiliary groups have seen action fighting fires, floods, explosions and other disasters.

Reports from the protection services division, Office of Civilian Defense, to the International Association of Chiefs of Police, cite "more than ordinary accomplishments" by auxiliary groups of 88 communities in 30 states, chiefly during fires and floods. Auxiliary police and firemen, for example, aided regulars in Grand Rapids, Michigan, last January in controlling a crowd of 5,000 during a warehouse fire, while Nashua, Missouri, auxiliaries aided regular police and firemen in fighting an eighteen-hour, \$200,000 fire.

Auxiliary groups of a score of cities—including Wichita, Kansas; Columbus, Mississippi; Omaha, Nebraska; Minot, North Dakota; Port Clinton, Ohio; Tulsa, Oklahoma; Eugene, Oregon—were cited for outstanding assistance during floods. Many other forms of assistance have also been rendered.

Public Purchasing Agencies Complete National Organization

The board of directors of the National Institute of Governmental Purchasing, made up of federal, municipal, county and state purchasing agencies, held its first regular meeting in Milwaukee on September 17-20. The purposes and methods of the organization are set forth as follows:

1. A regular and systematic interchange of information and experience among governmental buying agencies.
2. Consultation with legislative bodies, departments of government and others on legislation and problems affecting governmental purchasing.
3. Stimulation of and advisory assistance in the preparation of in-service training materials and programs for governmental buying agencies.
4. Development and promotion of simplified standards and specifications for governmental buying.
5. Developing and furnishing information regarding uniform laws and procedures for governmental buying and for the disposition of surplus or obsolete supplies, materials and equipment.
6. Promotion of public understanding and support of professional governmental buying.
7. Continuous research in the organization and administration of centralized governmental buying agencies.
8. Issuance of certificates and awards for merit and proficiency in governmental buying.
9. Other activities having a bearing on the professionalization of governmental buying.

Membership in the Institute is open to federal procurement agencies and the buying agencies of states, counties, cities, villages, towns, boroughs, provinces, publicly-owned utilities, public schools and colleges, prisons, governmental hospitals and other institutions, other tax-supported buying or-

ganizations and public authorities and similar *ad hoc* agencies. Albert H. Hall has been appointed executive director, with headquarters at 730 Jackson Place, N. W., Washington 6, D. C.

American Municipal Association Holds 21st Convention

Chicago was again the scene of an annual meeting of the American Municipal Association, held October 25-27 and marking the 21st anniversary of its first similar conference. Mayor Wilson W. Wyatt of Louisville, Kentucky, was elected president for the ensuing year and Mayor R. E. Riley of Portland, Oregon, vice-president. In recognition of his efforts for better municipal government a resolution designating Mr. Louis Brownlow as Counselor Emeritus was unanimously adopted. Another resolution was:

Resolved by the American Municipal Association, in convention assembled, that the more than 8,000 municipalities comprising the membership of the Association through their respective leagues of municipalities, be urged to complete as rapidly as possible their postwar public works programs and to formulate in cooperation with appropriate federal and state agencies a sound program of local participation in plans to cushion the shock of reconversion from war to peace and to assist in the prompt employment of returning veterans.

Other resolutions were of the following nature: recommending that plants, machinery and other property of the federal government, used for non-governmental purposes, be subject to local taxation; opposing federal regulation of municipal securities or taxation of income therefrom; recommending old-age benefits for public employees; recommending that the Bureau of the Census include cities of 25,000 and over in its annual series on city finances; recommending that the Collector of

Internal Revenue appoint a federal-state-local committee on coordination and administration of revenue systems; endorsing the principle of federal, state and local responsibility for airports; cooperation of the AMA with the Surplus Property Board; recommending appointment of a municipal representative on the proposed three-member federal-state fiscal authority, if created by Congress; favoring expenditure of federal-aid highway funds for acquisition of rights of way and construction of streets and highways in communities; authorizing a special committee on increasing AMA revenues; and expressing appreciation to its officers, trustees and staff for their work, to the Spelman Fund for its support, and to the city of Chicago and others for contributing to the convention's success.

Schools for Newly Elected Officials in North Carolina

The Institute of Government, University of North Carolina, is conducting a series of schools for public officers as follows:

November 13-15, county tax supervisors; November 21-22, clerks of Superior Court and registers of deeds; November 28-29, sheriffs; December 5-6, city and county tax collectors; December 8-9, city and county attorneys; December 11-16, city engineers, street superintendents and traffic officials. During the week of December 18 local schools will be conducted in 100 courthouses by county tax supervisors for local list takers and assessors, from guidebooks prepared by the Institute of Government and supplemented by local experience.

These schools, brief though they are, represent an earnest effort to reduce the loss of time, motion and public money resulting from the state tradition of many elective offices, short terms and rotation in office.

Researcher's Digest

**Connecticut Council
Seeks Legislative
Improvement*****Bureaus Discuss Schools,
Metropolitan Areas, Budgets***

A CONCISE and helpful booklet, *Proposed Improvements in Legislative Procedure*, published by the **Connecticut Public Expenditure Council**, is the result of an extensive analysis by the Council's staff of legislative procedures not only in Connecticut but also in all the states. The pamphlet presents the comments of the Council on the tentative proposals for legislative improvement favorably discussed at recent public hearings of the Connecticut Legislative Council, including:

(1) Information and instruction for new members of the legislature, (2) streamlining the committee system, (3) insuring public knowledge and full and fair discussion of bills, (4) providing for orderly disposition of bills left in committee at the end of the session, (5) reducing the quantity of special legislation, (6) providing a better record of legislative proceedings, (7) editing reports of state departments to make them useful to the legislature and public, and (8) effective publicity for, and legislative supervision of, the rules and regulations of state departments and agencies.

In its conclusions the Council states that the proposals, if adopted, "would go far toward making our General Assembly a more efficient lawmaking body and more responsive to the wishes of the people. . . Keeping government in the hands of the people in these days of expanding executive power," the Council comments, "is

largely a matter of making legislatures efficient and representative. Through the adoption of these proposals, our next General Assembly will have the opportunity to reaffirm that it is in fact an instrument of the people, and to demonstrate effectively that the legislature is indeed one of the three branches of our government."

Cities in Boston Area Studied

The **Bureau for Research in Municipal Government of the Harvard Graduate School of Public Administration** has published a report on the comparative status of 83 cities and towns in the Boston metropolitan area. The purposes of the study are "to observe position or comparative status of the particular cities and towns at definite time periods with reference to the selected factors, to record trends and to arrange the information in a form conducive to ready interpretation and self-appraisal by persons who may be interested in any one municipality or in the district as a whole."

Included in the study are tables, maps and graphs of population, assessed valuation, assessed valuation per capita, tax rates and direct tax per capita. Amounts, increases or decreases, indices, rank orders and distributions are given from 1930 to date.

***Too Many School Districts
Says Los Angeles County Bureau***

The study of the **Bureau of Administrative Research of Los Angeles County** on consolidation of school districts, conducted by Stephen A. Gross, reaches two main conclusions: (1) that a consolidation of many of the small and inadequate school districts in the county is desirable and (2) that such consolidation can not be effectively made unless there are constitutional and statutory changes.

The report considers the administra-

tive problem, functional and organizational factors, the need for legislation for mandatory district reorganization, standards for administrative units, cost factors in reorganization and statistics of a sample combination of elementary districts. Numerous tables and graphs are included.

New Edition of Research Directory Available

The **Governmental Research Association's Directory, 1944-45**, of organizations engaged in governmental research has been issued. It contains a list of local and state agencies engaged in such research together with their addresses and the names of their directors. In addition, a list of national government research groups and a list of GRA members not connected with research agencies are included. There are complete indices of organizations and individuals.

Potpourri

Budgets

"Budgets can be confusing and tricky things," says the **Detroit Bureau of Governmental Research** in its latest publication, *The Odessey of Detroit's Budget*. The study presents the highlights of the city's financial history during the past fifteen years as reflected in its budget — "what we've done, where we've been going, where we are."

* * *

Constitutional Amendments

Four issues of *State Problems*, published by the **New Orleans Bureau of Governmental Research**, are devoted to a discussion of the 21 constitutional amendments on the November 7 ballot. The Bureau recommends adoption of thirteen of the amendments but points out "the tendency in Louisiana to write purely legislative material into the constitution."

* * *

Inequitable Representation

"The towns, with 23 per cent of the population, paying about 25 per cent of the county taxes, have 46 per cent of the voting strength in the county's [Erie] governing body, the Board of Supervisors. This is not 'representative' government," says the **Buffalo Municipal Research Bureau** in *Just a Moment*. "Logically, the county should be districted without regard to town or city lines but only with respect to population."

* * *

Reassessment

"What has happened to the over-all assessment structure in Oklahoma City?" asks the **Research Institute** of that city in its monthly *Bulletin*. The Institute endorses the County Assessor's appointment of a Citizens' Reassessment Committee to consider the advisability of making a comprehensive and scientific re-assessment of every parcel of real estate in Oklahoma County and at the Committee's request its Board of Directors has authorized the use of its facilities to investigate what has been done in other cities.

* * *

Veterans' Preference

The **Cleveland Citizens League** tackles the problem of veterans' preference in a discussion in *Greater Cleveland* on the effect of recent veterans' preference laws on federal and state personnel policies in Ohio. The League arrives at the decision that "generally speaking, the postwar personnel outlook in Ohio is by no means discouraging. When we campaigned in 1912 for the civil service constitutional amendment we did not realize what a bulwark of defense we were constructing for the future protection of a sound personnel policy in the public service."

Citizen Action*Edited by Elsie S. Parker***Rockland Citizen Group
Recommends
Manager Plan***Suggests Greater Citizen
Activity in City Affairs*

THE recent survey of the government of Rockland, Maine, conducted by a Citizens' Committee, sets a new high in citizen activity at which other communities might well aim. Three factors are of significance: the speed with which the Committee made its survey and the thoroughness of the report and the soundness of its recommendations.

On February 4 of this year the Chamber of Commerce appointed a Committee on Municipal Research. One month later, on March 3, this group recommended that an independent Citizens' Committee be organized to make a survey of the city government. This was done at a public meeting on March 21. Each citizen member volunteered personally and selected his field of endeavor. Work was divided among 30 subcommittees of ten major committees. The chairmen of the major groups formed an executive committee to integrate the work.

The final report has been published, chapter by chapter, in the *Rockland Courier-Gazette*. It recommends that:

1. Rockland citizens devote some time, thought and effort to the public service—"Rockland's greatest need is an alert public-spirited citizenry";
2. Proper provision for adequate revenues for the municipal government;
3. A revision of the city's tax system, assessment procedure, etc.;

4. Election of a high quality of public official;

5. Adoption of the council-manager form of government which, states the report, (a) produces a government quickly responsive to citizen control because the organization is simple and understandable by the public; (b) divides properly the functions of government; all policy-making is centered in the council, all policy execution in the city manager; (c) tends to produce better quality council members; (d) provides a technically trained administrator whose value over a "transient amateur" is apparent; (e) has an actual record of successful experience and (f) is both democratic and efficient.

6. Election of the council at large by nonpartisan ballot instead of by wards with nominations on a party basis.

**Portland City Club Provides
for Special Research Fund**

A special committee appointed by the Board of Governors of the **Portland (Oregon) City Club** to study the financial needs of the Club has reported on its findings. Pointing out that the Commonwealth Club of San Francisco has a special fund of nearly \$300,000, the income from which is devoted solely to research activities, the Portland committee recommends that a similar fund for a reasonable amount be established for the financing of research activities of the Portland City Club. The report recommends in part:

1. That no gifts be accepted which would place the Club under obligation to any individual, firm or organization;
2. That the fund be kept entirely separate from the Club's current receipts and be administered as a special fund for research but at all times remaining subject to the order of the Board of Directors, who may appoint a special custodian;

3. That use of the funds not be subject to restrictions either as to principal or interest which might impair its usefulness except as may be necessary to comply with U. S. Treasury Department regulations;

4. That the by-laws of the Club be amended to provide that a special standing committee be created to further the purposes of the funds.

The resolution proposed by the committee providing for amendment of the by-laws has been accepted by the Board of Governors and the membership of the Club.

Here and There

Birthdays

November 19 marked the twentieth birthday of the **Cincinnati City Charter Committee** as a full-fledged organization. On that date in 1924, 750 men and women met to celebrate their success in obtaining the city's now famous city manager - proportional representation charter, forming a permanent association. Henry Bentley, Russell Wilson, Murray Seasongood and Charles E. Merriam were speakers. This year's annual meeting of the Committee on November 20 commemorated the events of 1924.

The Committee took the occasion to do honor to Colonel C. O. Sherrill and President C. A. Dykstra of the University of Wisconsin, who as city managers from 1926 to 1943 had done so much for the progress of good government in Cincinnati. Citations of merit were presented to the distinguished guests, both of whom were present, by Hon. Murray Seasongood and Hon. Russell Wilson, former mayors of the city.

* * *

The **Cleveland Citizens League** held its 47th annual meeting on October 31. For the third successive year the Board

of Trustees deemed it advisable to dispense with the annual luncheon feature with a speaker of national reputation and held a business session only. Tentative plans were laid for the celebration of the League's 50th anniversary.

* * *

The **Iowa Taxpayers Association** has had a double celebration. October marked the beginning of the Association's tenth year of service and also the one-hundredth consecutive month of the issuance of the *Iowa Taxpayer*.

* * *

Budgets

"When is a budget not a budget?" asks the **Philadelphia Committee of Seventy** as the time approaches for the City Council to prepare this most important document. "For years," says the Committee, "the annual budget of the city of Philadelphia has been arrived at by financial 'sleight-of-hand' instead of sound business judgment. It has, in fact, been a hodge-podge of imagination, guesswork and wishful thinking." The Committee points out the many things the Council can do to make the budget a sound document. "It's time for every voter in this city to take an active, intelligent interest in the budget and so force Council to give Philadelphia practical, business-like financial management."

* * *

Democracy in the Schools

Results of an investigation made by Earl C. Kelley, associate professor of education at Wayne University, of the extent of student participation in school activities, have been announced by Richard Welling, chairman of the **National Self Government Committee**. The inquiry covers 470 schools from elementary through college level in 44 states, the District of Columbia and the Canal Zone. It was intended to show the progress made by students in

"learning democracy by living it."

Dr. Kelley reports that frequent instances of "lack of faith" in the ability of students to manage their own affairs are revealed by the study. Replies to the questionnaire suggest that some teachers and principals are over-zealous in their supervision. Warning that "nothing kills cooperative living so quickly as lack of faith of one part of society in another," Professor Kelley points out that the over-supervised student council often discourages young citizens from any desire to participate.

Student activities, the survey finds, vary from maintaining order and cleanliness in classrooms, lunchrooms and playgrounds to managing extracurricular activities, scholastic finances and assembly programs. In all, 36 separate projects were undertaken by students.

Dr. Kelley regards the sentiments expressed and the tone of the responses as "encouraging." Many of them reveal great faith in the capacity and understanding of youth.

* * *

Fire Prevention

The Junior Chamber of Commerce of Portland, Oregon, observed fire prevention week by reminding Oregonians that fire prevention is not a matter to be confined to a single week but is a continuing civic responsibility throughout the year.

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Postwar Planning

The National Civil Service Reform League has established a National Committee on Postwar Civil Service Problems. Dr. Harry Woodburn Chase, chancellor of New York University, is chairman. Subcommittees will study three major phases of postwar civil service: (1) demobilization, reorganization and readjustments of personnel

in the national, state and local governments. Dr. Leonard D. White of the University of Chicago, president of the American Political Science Association, is chairman; Dr. Edgar Dawson, professor emeritus of history and social science at Hunter College, New York, is secretary. (2) A reasonable and sound program of preferences for veterans in the civil service; President Robert L. Johnson of Temple University is chairman; Albert Smith Faught, Philadelphia attorney, secretary. (3) Employer-employee relations in the government services; Winston Paul, chairman of the Board of Huyler's, will act as chairman; Herman Feldman, professor of industrial relations, Dartmouth College, secretary.

"A Citizens Workshop on Postwar Planning" is what the **Albany (New York) City Club** terms a series of seven Monday evening meetings presented by its Municipal Committee. Speakers include representatives of the New York State Postwar Public Works Planning Commission, State Bureau of Planning, State Division of Housing, the Regional Plan Association of New York City and planning commissions of other New York cities.

* * *

Citizen Participation

The **Oakland Citizens League** (Pontiac, Michigan), investigating the percentage of voters taking part in the election of party delegates to county political conventions, finds that "of the registered voters who did bother to participate in the primary less than 54 per cent made any attempt to influence their party by voting for delegates." Less than 46 per cent of the certified delegates actually received the required minimum of ten votes. Where candidates failed to receive the minimum—or where there was no candidate at all—delegates were appointed

by party committees. The League comments:

"People generally realize good government depends on able and conscientious public servants and that such public servants come only through good candidates. They do not seem to appreciate the fact they cannot have good candidates to choose from unless the political parties select worthy nominees for state and national offices at their state and national conventions. Citizens overlook the further fact that the quality of candidates depends on the quality of the delegates who nominate them and that these delegates come from the county conventions supposedly elected by the people."

Figures published in the *Wisconsin Taxpayer* show that only 25 per cent of the state's "potential voters" cast a ballot at the 1944 primary election for nomination of governor.

* * *

Radio

The **Metropolitan Evening League of the New York City League of Women Voters** is broadcasting its monthly meetings over WEVD. Meetings are held at the broadcasting studio and are open to the public.

The text of each of the weekly "Taxpayers Meeting of the Air," broadcast every Tuesday over five local New Jersey stations—Newark, Asbury Park, Atlantic City, Trenton and Bridgeton—is being printed and distributed through the state by the **New Jersey Taxpayers Association**, under whose auspices the broadcasts are conducted.

* * *

Machine Accounting

The county budget and finance committee of the **Seattle Municipal League** has sent out a questionnaire to large counties throughout the country inquiring about their use of machine methods to collect taxes. Information

is asked on methods, costs, amount of equipment and other facts for comparison with the procedure of the King County Treasurer's office.

* * *

Research Committees

Listing its committees with their chairmen in its weekly *Bulletin*, the **Chicago City Club** asks its members to "sign up" for active work on at least one of them. Committees study such subjects as city planning and housing, constitutional revision, education, public health, public personnel, taxation and transportation.

* * *

Election Activity

Much of the literature of civic groups issued during October and early November dealt with elections—candidates and issues on local, state and national fronts. Voters' directories were issued by the **Seattle Municipal League**, the **Citizens Union of the City of New York**, the **Minneapolis Research Bureau**, the **Citizens League of Cleveland**, **Detroit Civic League**, **Oakland Citizens League**, and the **Civic Club of Allegheny County**. Some made recommendations, others merely listed available information regarding candidates.

Many organizations debated or worked for or against constitutional amendments and other ballot questions. The *Seattle Municipal News* carried a series of analyses of the five statewide measures on the Washington ballot, giving arguments pro and con. *The Oregon Voter* made recommendations on measures before the voters of that state, as did the **Cleveland Citizens League** on both state and local measures. The **Portland City Club** devoted several luncheon meetings to discussions of Oregon measures. Its *Bulletin* carried the reports of club committees which had studied ballot questions.

The **California Taxpayers Association**, in its monthly publication *The*

Tax Digest, analyzed the various ballot proposals before California voters, as did the **Los Angeles Town Hall** in its *Report on Proposed Amendments to the Constitution, Propositions and proposed laws, Los Angeles Government Research, Inc.*, and the **San Francisco Bureau of Governmental Research**.

State and local ballot measures also received the attention of the **Baltimore Citizens League, Lowell Taxpayers Association, Springfield Taxpayers Association**, and the **Citizens League of Port Huron**.

State Leagues of Women Voters, stressing the importance of the Congress elected this November, published the voting records of U. S. Senators and Congressmen.

The **City Club of Chicago** made a strong plea for volunteers to act as watchers at the polls. It announced that "men and women who have the welfare of their state and nation at heart are needed to serve." "The one effective way which has been found to combat election fraud," said the Club, "is for honest, disinterested citizens to serve as watchers in precincts where there is reason to fear that election officials may be incompetent or dishonest."

The Voting Booth—

No Place for Meditation

The King County voter who enters the booth November 7 without knowing how he intends to vote undoubtedly is in for a very confusing two minutes.

In that two minutes (the time usually allowed for voting) he will cast his ballot for 37 to 41 officers and six to nine pieces of legislation, the number depending on his precinct. This means that he will be swinging levers or marking X's faster than one every three seconds—a brisk pace even for the person who has studied the ballot.

—*Seattle Municipal News*

Proportional Representation

Edited by George H. Hallett, Jr.

(This department is successor to the Proportional Representation Review)

P. R. Victories in Three Cities

An Oregon City Pioneers Repeal Attempts Repulsed

ON NOVEMBER 7 the city of Marshfield, Oregon, (1940 population 5,259) adopted a new charter providing for proportional representation and the city manager plan by a vote of 976 to 873. At the same time it changed its name to Coos Bay.

Readers of this department will remember that a similar charter for a proposed consolidated city of Coos Bay was submitted a year ago to the voters of the neighboring cities of Marshfield and North Bend. Marshfield voters approved it but the smaller city of North Bend turned it down. In view of the expression in Marshfield steps were taken to submit the new plan of government to its voters separately, with the expected favorable result.

Under the new charter six councilmen and a mayor will be elected from the city at large for terms of two years at the regular election next fall and every second year thereafter. The councilmen will be elected by P. R. on separate nonpartisan ballots under rules based on those in the *Model City Charter* of the National Municipal League. Only ten signatures are to be required on a nominating petition.

The mayor will be elected separately by the Hare system of majority preferential voting under rules which correspond so far as possible to the P. R. rules for the Council. Fifty signatures will be required for nomination.

Vacancies in the Council will be filled by a recount of the ballots cred-

ited at the last election to the member whose place has become vacant, as in Cambridge, Lowell, and any other Massachusetts cities which may adopt P. R. as part of "Plan E." If the mayor's office becomes vacant, it is to be filled for the remainder of the term by vote of the remaining members of the Council.

The mayor will have no administrative duties. He will serve as president of the Council with a vote but no power of veto. He and the six councilmen will be the only officers elected at the polls. The Council will appoint a city manager and a city judge for indefinite terms and all other officers will be appointed by the city manager. All appointive officers will be subject to removal by the appointing authority.

Next year's election will be the first public election to be conducted by P. R. in the state of Oregon and the second on the Pacific coast.¹ Oregon is the only state which mentions P. R. in its constitution, having had a specific authorization ever since 1908, but this is the first time it has been adopted.

Hamilton Repels Fourth Attack on P. R.

A majority of the voters of Hamilton, Ohio, are still satisfied with P. R., which has helped this once machine-ridden city to maintain a high level of nonpartisan public service ever since its first P. R. election in 1927. The vote on November 7 on a proposed charter amendment to repeal P. R. and substitute nonpartisan election at large with-

¹Sacramento elected its city council by P. R. in 1921 with strikingly good results, but before the second election was due the California courts declared the system unconstitutional. Two constitutional amendments to remove the legal barrier were submitted to the people of California by the state legislature in 1932, but narrowly failed of adoption.

out primaries was 10,709 against repeal and 8,042 in favor.

This was the fourth attack in Hamilton on P. R., which local old-line politicians and friends of good government alike recognize as the heart of the city's manager plan charter. One such attack was repulsed at the polls in 1929 and two more at separate elections in 1933. These votes, all by substantial margins, discouraged opponents of P. R. for a long time, but this year, with many new voters brought in by the city's war industries, they decided to try again.

The defense campaign was led this year by a steering committee appointed by the Hamilton Nonpartisan Council Committee and headed by Mrs. J. Joseph Marr, president of the Women's City Club, which had played a large part in the charter's original adoption. Mrs. Marr writes, in part:

"In my opinion this amendment was brought about by the following causes:

"That the charter group in Hamilton was almost completely disintegrated and unorganized. As you know, we have no Charter party in Hamilton. The only organization of any kind relating to the charter is a nominating committee, known as the Hamilton Nonpartisan Council Committee, which nominates candidates for council. As shown by the election, the people of Hamilton are satisfied with their charter and protect it, but they are not organized. Neither do they respond greatly to any meetings called by the nominating committee. There has been in Hamilton during the past few years a lack of interest shown by those formerly connected with the charter group.

"That the people have had the charter and the good conditions in the city that resulted from the form of government for so long that they accept them as a matter of course and are no longer

aware of the fact that they have had an almost unprecedented long period of excellent government. The bonded indebtedness of the city has been reduced \$2,000,000, or about \$100,000 per year. In September of this year we received a reduction in our electric rate. Our electric and gas utilities are entirely paid for and the service with which they are maintained is excellent. We have one of the lowest tax rates for cities of comparable size in the state and are due for a further reduction of about 25 per cent in 1947, when our flood control should be paid for. The city has not borrowed from banks in approximately twelve years. Contrast this with the record under the old form of government and I think we have done pretty well.

"We believe that the opposition to P. R., the backers of the amendment, were definitely political, and this was a good time to present such an amendment because of war conditions (we have had a fair influx of new people unacquainted with the city's history), the fact that everyone is very busy, this being a factory town, and that more than ten years have gone by since the last attempt and people who clearly remember the city as it was 25 or 30 years ago are no longer so numerous as they once were.

"As to the factors contributing to the success of the election, I believe they would be as follows:

"First and above all, the inherent good sense of the people.

"Second, the determined stand of the Women's City Club with its 800 membership. The women of Hamilton seem to be charter conscious, mainly, I believe, through the efforts of this club.

"Third, the efforts of the newspaper, the *Hamilton Journal-News*. It was faithful in its editorials and news comment and never failed to present any new

aspect of the situation that might occur during the campaign.

"Fourth, a little known and unsung source of part of our success was the cooperation of our schools. The higher grades conducted P. R. elections, counted the ballots and recorded the results, but it was, of course, kept non-political and was given on an educational basis.

"Labor in this city has always been believed to be for the charter and P. R., and since Hamilton is predominantly labor I believe that it stood by us this time. While the unions and their leaders would make no definite stand, such individual labor people to whom I talked seemed to feel that P. R. was their only chance to have a councilman to represent them.

"There is a newspaper in the city published and subscribed to by colored people. This newspaper came out in favor of P. R. and I believe helped a very great deal to counteract the opposition in the Second Ward, where most of the colored people live. We lost this ward but believe that we would have lost it by a larger majority had we not had the support of the Negro voter, since this ward also contains some active opposition to P. R."

Mrs. Marr also pays tribute to an intensive advertising campaign worked out by Francis Gerhart, advertising manager of the Champion Paper and Fibre Corporation; to Walter J. Millard, veteran P. R. campaigner and field secretary of the Proportional Representation League, who made two trips from nearby Cincinnati for a Women's City Club meeting and a talk on the radio; and to the information and literature sent by the National Municipal League.

The *Cincinnati Post*, congratulating the people of Hamilton editorially on November 9, quoted a significant paragraph from an earlier editorial in the *Hamilton Journal*:

P. R. will always put a minority representation in Council. P. R. isn't like the old form of balloting. It won't let POLITICAL GANG CONTROL take over a city without having somebody on guard. So let's remember WHO doesn't want P. R. and WHO is fighting to get P. R. out of the charter.

Long Beach Overwhelms Reactionary Charter

The "politicians' charter," described in this department in October, proposing to repeal P. R. and the city manager plan before they go into effect a year hence, was rejected by the voters of Long Beach, Long Island, on November 7 by a vote of 3,168 to 1,935. The proposal was defeated in eight of the nine wards, in four of them by margins better than two to one, and carried only in the Second Ward, which is the home of many city employees.

In spite of the national election the charter fight was the talk of the town. Five-sixths as many Long Beach votes were cast in deciding it as in the presidential contest itself. A Democratic candidate for the new Long Beach seat in the State Assembly who had been a member of the offending charter commission was defeated by the Republican leader, Joseph F. Carlino, who vigorously attacked the proposed charter, even though the city is overwhelmingly Democratic and went for President Roosevelt by a vote of 4,117 to 2,023 for Governor Dewey.

The successful defense was led by the nonpartisan Long Beach Citizens Union and its energetic founder and chairman, Albert A. Arditti, who also led the campaign for the adoption of P. R. and the manager plan a year ago. They were supported by one of the two local newspapers, the *Long Beach Independent*, and opposed by the rival paper which receives all the city's advertising. The attempt at repeal was led by the local Democratic organization and its city administration, which was fur-

ther discredited by the indictment of the city clerk on a charge of misappropriation of funds shortly before the election.

The advocates of repeal centered their attack on P. R., while the defenders carried the fight to their opponents with a thorough-going attack on the proposed weak mayor and ward council charter, which was defective in form as well as substance. They did not neglect the opportunity for further education in the value of P. R. and the manager plan, however, and ran a series of articles and talks on the benefits secured in other places. Richard S. Childs, chairman of the New York Citizens Union and chairman of the Council of the National Municipal League, addressed the final campaign rally.

The decisive nature of the victory holds out a happy augury for the first P. R. election next year.

Baltimore Charter Commission Considers P. R.

On July 17, 19 and 21 the official Advisory Committee on Charter Revision for the city of Baltimore, which has not yet reported held public hearings on proportional representation and the manager plan of government, proposals which are being actively supported by the Baltimore Citizens League.

At the second of these hearings, Newbold Morris, president of the New York City Council, testified in support of P. R. on the basis of New York's experience with the system in four municipal elections.

Baltimore needs P. R. as obviously as any city. *The Citizens Bulletin*, published by the Citizens League, gives the 1943 vote by parties as Democrats 67,370, Republicans 50,452. Yet the 43 per cent Republican minority did not win a single seat and the 57 per cent Democratic majority elected the entire Council.

County and Township*Edited by Elwyn A. Mauck***Oregon Voters
Adopt County Manager
Amendment*****Optional Law May Now Be
Enacted by the Legislature***

AT the November 7 election the voters of Oregon adopted an amendment to their constitution permitting the legislature to enact a county manager law under which counties may organize if their voters approve. The unofficial vote was 172,214 to 152,192.

The amendment is one of the best optional form amendments to be found in any state. It contains no reservations whatsoever. It reads: "Whenever the legislative assembly of the state of Oregon shall provide by law the means and method therefor, the legal voters of any county in this state by majority vote of such electors who shall vote thereon at any legally called election, hereby are authorized to adopt a county manager form of government, and thereupon any and all of the county offices, whether the same shall be provided for by the constitution or otherwise provided by law, may be abolished and their powers and duties vested in an elective commission and a county manager elected or appointed in the manner provided by law."

Constitutional elective officers which the new amendment permits to be abolished include county clerk, treasurer, sheriff, coroner and surveyor. It is generally conceded that the council in the new form of county government will be given limited legislative powers as cities now have.

Much of the credit for passage of the amendment belongs to the Oregon

League of Women Voters which was also largely responsible for securing its passage by both houses of the legislature in 1943. There was no concerted newspaper campaign for the amendment but various individual editors throughout the state were active in pointing out the need for it. The City Club of Portland also supported the amendment. The Club's committee which studied it asked that a committee be appointed to explore the subject of manager government for Multnomah County.

Oregon becomes the eleventh state providing for county home rule or optional forms of government. Others are California, Maryland, Louisiana, Montana, New York, North Carolina, Virginia, Texas, Ohio and North Dakota.

***Michigan Voters Defeat
Home Rule for Wayne County***

Preoccupation of the voters with national and international issues explains, in part, defeat on November 7 of the proposed constitutional amendment which aimed to allow the people of Wayne County (Detroit), Michigan, by a charter commission, to set up a new form of county government. The combination of opposition forces in Wayne County, the activity of rural supervisors and other officials in out-state counties and the highly organized opposition of party Democrats along with CIO and AFL labor unions together overwhelmed the county reformers. The vote (returns incomplete) was 505,295 for, to 641,852 against the amendment.

In form the amendment of November 7 was substantially the same as that which was defeated in 1942 by a negative majority of 23,000. Two years ago, however, the heavy favorable majority in Wayne County, set over against the rural opposition in out-state

counties, almost won the victory. This year the urban and rural opposition vigorously organized and the county reformers likewise made a better out-state campaign than they did in 1942. In many counties a minority of intelligent voters realized the validity of the demand for reform in Wayne County as entirely distinct from their own local problem.

Never before in the long experience of this writer has a campaign been so totally lacking in discussion of the main issue as this one. Whereas the answers to most objections were contained in the amendment itself, the opposition, knowing that fact, and realizing that they actually represented a political minority seeking to retain a strangle hold on jobs and spoils in county office, resorted to the launching of great waves of falsehood, misrepresentation, and such imaginary complaints and attacks as were utterly foreign to the issue presented in the amendment itself.

Again, as in 1942, county reformers faced serious difficulties in securing adequate funds for campaign purposes. The total used in 1942, about \$12,000, this year was increased to almost \$14,000. All bills are paid but it is recognized that statewide county reform under current conditions cannot be won even for a great industrial county unless adequate campaign personnel, equipment, workers and funds are provided.

In the *Detroit News* it is proposed that a third effort to reorganize the government of Wayne County be made as soon as possible. Several leaders of the citizens committee agree with the view that prospects of ultimate success have been increased by the educational publicity of 1942 and 1944.

WILLIAM P. LOVETT, *Executive Secretary*
Detroit Citizens League

Montgomery County Charter Defeated

After the most bitterly fought local issue in the election campaign in the Washington metropolitan area, unofficial returns indicate that the Montgomery County charter was defeated by a vote of 15,683 to 14,048.¹ This figure includes the soldier vote. *The Washington Post* states editorially:

"Defeat of the proposed Montgomery County charter will be a source of keen regret to many of our neighbors across the Maryland line. Two years ago the people indicated their desire for modernization of their county government by a substantial majority. On Tuesday the charterites rolled up a still larger vote, but not enough to overcome the formidable opposition from the political machine entrenched at Rockville. . . . The defeat of the charter appears to be linked with the surprising fact that Governor Dewey carried Montgomery County by nearly 5,000 votes. Normally the county is Democratic. This year, however, the Democratic organization did little work for the national ticket. Most of its efforts and its funds were directed against the nonpartisan charter movement. The returns also tend to sustain the charge that some Republican leaders traded votes against the charter for votes in favor of Governor Dewey. . . . If some Republican leaders did stoop to that sort of deal, they must shoulder the chief responsibility for depriving the county of progressive home rule. . . . We hope that the charter committee will charge this narrow defeat up to experience and persist in its efforts to modernize the Montgomery County government."

¹See also "Machine Beats County Charter," p. 583 this issue.

Arizona City and County Join in Postwar Plan

Pima County and Tucson, Arizona, jointly are developing a postwar program based on a regional plan initiated before the war and completed in June 1943. The plan is primarily the work of two civic organizations, the Chamber of Commerce and the Tucson Regional Plan, Inc.

Pima County covers 200 square miles of a broad colorful desert valley and has a population of 60,000. Tucson, with a population of 40,000, has developed from a historic Spanish colonial outpost. The city and county are set apart by miles of sparsely settled desert from any other urban center, and the residents have acquired a strong community spirit.

The City Council, the Board of Supervisors, the Regional School District, and several other organizations are cooperating to achieve the goals embodied in the comprehensive regional plan. The city has established a City Planning Commission and the county has created a County Planning Board with special postwar responsibilities. These bodies have been closely integrated in their work and personnel. The City Planning Commission includes the county engineer and a citizen resident of the county, while the County Board includes the city manager as an ex officio member. Both bodies are served by the same office staff jointly maintained by the city and county on an equal financial basis, located in the City-County Health and Welfare Building.

Tucson Regional Plan, Inc., cooperates in the broad field of citizen participation and community support on its own budget financed by private contributions. It develops research in new phases of community planning, citizen education, etc.

The Tucson Chamber of Commerce

also cooperates through a special committee on postwar planning. This committee stresses the development of plans associated with private economic enterprise, such as better roads and aviation development. By close co-operation and coordination in all stages of development, the plans of the Chamber of Commerce and the Regional Plan, Inc. can subsequently be put into effect by the joint action of the two governing units.

Consolidation of Local Planning Is Progressing

Several states indicate progress in establishing local regional planning with the cooperation of counties and other local units. Adams, Arapahoe, and Jefferson Counties, Colorado, are cooperating with the city of Denver in planning suburban development, enacting building codes and zoning laws, and the establishment of a public works program.

The representatives of the municipalities of Greater Little Rock and North Little Rock, Arkansas, recently have conferred with officials of Pulaski County in regard to the consolidation of the planning agencies of the three units.

Health Consolidation Succeeds and Fails

Several southern communities appear to have divergent experiences in their attempts to secure city-county consolidation of public health services. At Hopkinsville, Kentucky, the new city-county health center established jointly by the city of Hopkinsville and Christian County has recently been dedicated. On the other hand, the health departments of Knoxville and Knox County, Tennessee, which were consolidated during the past year, have separated and are again operating independently of each other.

Pennsylvania Townships Establish Joint Playfields

Lower Merion and Haverford Townships, Pennsylvania, jointly have acquired a seventeen-acre tract of land, formerly used for annual horse shows, in order to convert it into recreation fields. This was possible under the state township code which provided: "Townships may jointly with cities, counties, boroughs, other townships of either class or any combination or number of such units, acquire property for, operate and maintain, any parks, playgrounds, playfields, gymnasiums, public baths, swimming pools or indoor recreation centers."

The property was acquired by the formation of a private, non-profit corporation, which in turn leased it to the townships for the consideration of one dollar per year. The townships are obligated to pay the costs incidental to maintaining the grounds in proper condition.

The owners retain their privilege of conducting their annual horse show on the grounds, but at present the tract is converted into softball and football fields, quoit areas, and a regulation baseball diamond.

New York Towns Turn Justices of the Peace into Councilmen

The Town and County Officers Training School of the State of New York in its publication, *Justice Court Topics*, recently has expressed itself as pleased with the fact that "Slowly but surely New York State is turning its inactive justices of the peace into councilmen."

This transformation has been made possible under the provision of a statute enacted in 1940 which permits towns (townships) of the second class, governed by the supervisor and four justices of peace serving as a council, to designate two of the justices of peace as councilmen to perform

councilmanic duties only and to restrict the remaining two justices of peace to judicial duties only. Approximately 500 towns have taken advantage of this act; 400 have yet to do so.

Michigan County Government Manual Published

Another state manual on county government has been added to the growing list of such publications. The latest, *A Manual of County Administrative Organization in Michigan*, has been issued by the Bureau of Government, University of Michigan.¹ It was prepared by Claude R. Thorp, research associate in charge of the Bureau.

The study is based primarily on an exhaustive search of the state statutes. After a first chapter analyzing the powers and duties of the board of supervisors, chapters are arranged on a functional basis. They include finance, administration of justice, records, education, health and medical attention, social welfare, public works, agriculture, and elections. A final miscellaneous chapter considers the functions of the county civil service commission, concealed weapon licensing board, inspector of mines, plat board, sealer, surveyor, zoning commission and others. In an appendix Mr. Thorp presents also a table indicating the constitutional and statutory requirements for county administrative organization in Michigan.

This volume constitutes a valuable addition to the growing number of studies in county government. For the most part it restricts itself to stating the provisions of the statutes. It does not attempt to be analytical or critical of the existing governmental structure, but it will serve as an excellent basis from which such analytical or critical studies can be developed.

¹Ann Arbor, Michigan, 1944, 291 pp.

Taxation and Finance*Edited by Wade S. Smith***Voters Authorize Large Bond Issues*****Turn Down Beano, Townsend Plan, Uphold Horse Racing***

STATE and local voters on November 7 authorized the issuance of a larger volume of new bonds than has been approved in any month since November 1933. The elections were characterized by the submission of large amounts in a relatively few communities, however, although small issues were by no means lacking.

A tabulation made by *The Daily Bond Buyer*, New York, through November 10, showed that of issues totaling \$251,102,564 submitted to state and local voters, \$221,270,000 were approved, \$19,311,000 were defeated, and the fate of \$10,521,564 was unreported.

In November 1943 about \$20,000,000 had been submitted, with more than three-fourths of the dollar amount disapproved. For the year 1943 authorizations by voters totaled only \$48,930,000. The \$221,270,000 approved November 7, together with bonds authorized earlier in the year, carried the authorization for the year to date to \$342,805,000, a total not exceeded since 1933, when for the full year \$507,121,000 state and local bonds were approved by the voters.

Large individual authorizations were a feature of the election; in fact, three states and four communities accounted for 87 per cent of the \$221,270,000 reported as carried, and three communities accounted for just over three-fourths of the \$19,311,000 defeated. Postwar plans figured in virtually all the proposals.

The largest issues were submitted by

two states, California and Oregon, whose voters approved \$30,000,000 each to provide funds for veterans' benefits, loans, etc. A third state, North Dakota, submitted an issue of \$12,360,000 highway bonds which were also approved.

Among the local units voters of four communities accounted for the bulk of the authorizations. They were led by Houston, where city, school and county voters approved issues aggregating \$50,750,000 and defeated \$5,000,000. The issues which carried comprised \$26,250,000 city of Houston bonds covering a variety of general improvements, \$7,500,000 construction bonds for the Houston independent school district and \$17,000,000 road and flood control bonds for Harris County. The county voters at the same time defeated \$5,000,000 of navigation district bonds. The authorizations are part of a comprehensive postwar improvement program.

The next largest total was approved by voters of Cincinnati and Hamilton County. For the city \$16,000,000 was submitted and approved, for the school district \$14,000,000 and for the county, \$9,000,000, a total of \$39,000,000. These issues are also for postwar improvements.

Third in line was the city of Baltimore, whose voters approved issues for airport, civic center, sewer and highway improvements totaling \$19,300,000. Baltimore voters also defeated an issue of \$3,000,000 paving bonds. And in San Francisco—the only other community where more than \$10,000,000 of bonds was submitted—the voters approved \$12,000,000 of sewer plant bonds and \$1,250,000 of juvenile detention home bonds, a total of \$13,250,000. Again, postwar construction is planned.

Dwarfed by these authorizations but otherwise substantial were issues approved by voters in several other communities. Akron, Ohio, voters approved \$15,980,000 of school district bonds. In

Tacoma \$3,500,000 of city bonds and \$2,000,000 of school district bonds were approved as part of a long-range program to rehabilitate the community's public plant, the beginning to be made when the war ends. Voters of Long Beach, California, approved \$4,550,000 bonds for bridges and storm drains, while voters of Chicago approved an issue of \$3,000,000 street lighting bonds to be used, among other things, to replace gas lights now in service.

Among other issues on which reports were available, approvals in the over-a-million-dollar group included \$1,800,000 voted by the electors of the Rochester, Minnesota, school district, \$1,000,000 approved by voters of DeKalb County (Decatur), Georgia, and \$1,000,000 voted for the Port of Palm Beach, Florida.

The largest issue disapproved was \$7,000,000 for a city-county building submitted to voters of Wayne County, Michigan, which includes Detroit. Issues of \$5,000,000 and \$3,000,000 respectively were defeated by voters in Houston and Baltimore, as earlier noted. Voters of Lorain County (Elyria), Ohio, turned down \$1,700,000 for an airport and minor general improvements, while the electors of Redwood City, California, defeated \$998,000 for postwar improvements.

In addition to the bond proposals, there were numerous propositions affecting finances submitted on a state-wide basis. In Arizona, California, Oregon and Washington variants of the "Townsend plan" to provide \$60 per month pensions to persons over 60 years old were submitted and defeated. Washington voters approved, however, a constitutional amendment writing the 40-mill tax rate limit—heretofore effective in the shape of an initiated statute—into the state's organic law. Voters of the same state disapproved a law to permit public utility districts to combine in the acquisition of privately

owned utility enterprises extending over more than one district.

Oregon voters, at the same time they defeated the \$60 monthly pension proposal, also voted down a 3 per cent sales tax, proposed as a separate measure: Minnesota voters authorized the legislature to tax aviation gasoline and to license aircraft as surface motor vehicles are licensed. Florida approved a constitutional amendment reducing the maximum levy on intangible personal property from five mills on the dollar to two mills, although recent levies have been at one mill.

Dedication of highway revenues was at issue in three states. Washington voters approved a constitutional amendment preventing the so-called "diversion" of highway revenues to other than highway construction and maintenance purposes, while Nebraska voters defeated a proposal to accomplish a like purpose.

In Arkansas voters defeated a proposal to repeal the law legalizing horse and dog racing. In Massachusetts, however, according to newspaper reports, local elections in some 104 cities and towns appear to have resulted in the defeat of a proposal to legalize "beano," a pastime of chance if not of skill which some charitable and religious groups were said to favor as a means of raising money.

Nassau County Sells Land

For some years Nassau County, New York, has widely advertised its sales of tax-delinquent real estate with successful results. The most recent sale began October 14, 1944, and was preceded by display advertisements in New York papers. A descriptive booklet was also issued giving the "upset" price or minimum amount of bid which would be accepted. The properties were sold free and clear of prior liens, except of village and school taxes in a

few instances, and purchases on the installment plan were featured. To the end of October over half a million dollars have been received.

War Bails Out Seattle Transit System

Seattle's transit system, which was reorganized with Reconstruction Finance Corporation aid in 1939 after several decades of unsuccessful financial operations, is making one of the outstanding records of war-inspired fiscal recovery to be found in the United States. The 1939 reorganization plan laid the way by cutting the old debt (held mainly by the former owners of the street railway) by more than half and providing funds for the installation of modern trackless trolleys, and motor coaches, and even before the city's shipbuilding and aircraft boom began the system was forging rapidly ahead. The war boom, however, has literally bailed out the system.

Last year (1943) gross revenues were nearly \$10,000,000, slightly larger than the gross revenues of the famed Seattle City Light enterprise, which has long been self-supporting. Net income after all charges, including interest and depreciation, was over \$1,000,000.

Of \$10,000,000 bonds given to the R.F.C. in 1939, only \$6,000,000 will remain outstanding at the end of the year. Early this year the bonds were acquired by private interests and in November the residue was called and refunded to secure a lower interest rate, with the remaining \$6,000,000 to be paid off within ten years at the maximum. The enterprise has undertaken to keep funds in hand for a full year's debt requirement and will close 1943 with over \$2,000,000 additional in a fund for renewals and improvements. In 1938, the year before the reorganization, the old street railway system went nearly \$1,000,000 in the red.

Community Welfare

Prepared by Federal Security Agency

Federal Funds Asked for Area Schools

Postwar Plans Should Include Vocational Education Program

FROM many sources there are strong pressures to recognize in postwar planning the basic needs which should be met, in whole or in part, by local, county and state public school agencies. The experience of the past several years and the trends which have been observed appear to indicate that special emphasis should be given to the development of new education and training facilities and to an evaluation of present facilities in the light of the needs for new or expanded education and training programs.

Bills in Congress

In this connection bills have been introduced in Congress to provide federal funds for the operation and maintenance of area vocational schools and for the further promotion of vocational education generally.

Labor, management and government have a particular interest in the social and economic factors involved and their desire to be of assistance is apparent. They are participating and co-operating with public school authorities. This is not only stimulating and helpful but highly desirable as well.

To quote the administrator of the Federal Security Agency (1943):

(1) The states and localities should consider now what changes in educational programs, administrative organization and methods of finance are needed to provide equal access for all to the types of education and training best adapted to promote democracy, full employment and a

high standard of living, and should begin now to prepare an effective method of providing transition for youth from school to responsible employment.

(2) In collaboration with the federal government, the states should begin now to prepare a diversified program of vocational training and retraining for returned veterans and former war workers.

The official reports of the 1943 conventions of the American Federation of Labor and the Congress of Industrial Organizations reveal that labor is genuinely interested in the educational and vocational training problems now being faced and those which may be anticipated in the future.

Management has equal representation with labor on the representative advisory committees which function on both state and local levels in connection with trade and industrial training programs. Business and agricultural interests work with vocational authorities in the development of training programs in their respective fields. If assistance rendered in the past is any indication of interest in the efforts of the vocational training authorities, it can be expected that continued and increasing efforts will be made on the part of management to develop needed vocational training facilities, one of which is the area school.

Educational and Training Needs

It is apparent that many of the present and postwar needs which should be given special attention can be forecast. The more important ones are as follows:

(1) Providing facilities for a greater variety of educational and training opportunities for youth in the secondary schools;

(2) Developing education and training programs for out-of-school youth and adults;

(3) Providing training facilities to meet the special needs of employed

youth and adults in apprenticeship or upgrading programs;

(4) Coordinating training more closely with employment;

(5) Training or retraining the returning war veteran and the war production worker returning to peace-time employment;

(6) Making it possible, quickly and effectively, to adapt education and training facilities and procedures to changing conditions and needs.

Many of these needs may be met and the problems incidental thereto may be solved by the area school. This discussion deals with those aspects of the area school which concern federally-aided vocational training in the fields of agriculture, trades and industry, home economics and business.

Where Schools Established

In many places throughout the country area schools are already established and some of them have been in operation for a number of years. In a speech made by Dr. J. C. Wright, assistant commissioner for vocational education, U. S. Office of Education, before the Chief State School Officers Association at Milwaukee, Wisconsin, on December 5, 1943, he stated that there were 32 states and territories in which area vocational schools have been established or are completed.

All area schools are not of the same type nor do they follow the same pattern of either subject matter or administration. There are area schools devoted exclusively to one type of vocational training, others provide training facilities for two or more training fields, and still others have vocational training departments in one or more fields in connection with an academic institution. In some cases the area school is under the jurisdiction of a state agency while in others it may be under the control of a county or local public school authority. Again, there are area schools designed to provide

ull-time training facilities over an extended period of time — two to our years, area schools designed to provide short-time intensive training, and others prepared to offer both long-time and short-time training.

Generally speaking, vocational educators are using the term "area school" to designate an administrative unit larger than a single community but not larger than a state. The area school may indicate a school administrative unit which serves a group of communities, an entire county, a distinctive area or section composed of several counties, or a state itself.

Area vocational schools are already in operation in Alabama, Arizona, California, Connecticut, Florida, Kansas, Kentucky, Louisiana, Nebraska, New Jersey, North Carolina, North Dakota, Oregon, Texas and Virginia; plans for such schools are under way in Georgia, Illinois, Michigan, Missouri, Nevada, New York, Pennsylvania, South Dakota and Vermont.

Special information regarding the construction, operation, maintenance and financing of area vocational schools and the variety of training facilities now available or contemplated may be secured from the several state directors of vocational education, who are generally located in the capital cities.

Need for Extended Service

Briefly summarized, the major reasons for the establishment of vocational school centers to serve larger areas of population than represented by local school district boundaries are:

a. To facilitate the establishment of adequate vocational programs with sufficient offerings to meet the needs of individuals in relation to agricultural, business, industrial, homemaking and public service occupations;

b. To provide sufficient staff and equipment to carry out programs of

training which could not be justified by local school district administrators because of the small number of students in some districts and the relatively high per capita cost involved;

c. To prevent unnecessary and unwise duplication of vocational education facilities and courses within employment areas;

d. To provide in rural areas vocational education opportunities equal to those available to persons living in large metropolitan centers;

e. To provide additional opportunities for vocational-technical training.

Types of areas requiring area school organization include:

a. The industrial city with residential suburban districts;

b. The industrial area made up of one or more residential communities and rural districts from which industrial workers are drawn;

c. The semi-industrial area made up of small communities and rural areas in which a great diversity of occupational fields are represented —agricultural, business, industrial, homemaking;

d. The agricultural area made up of several small school districts and rural communities.

There is a rapidly increasing interest in many quarters with regard to area vocational schools and it is evident that in the postwar period there will be considerable expansion in this type of training facility. It will be evidenced in the kind of courses conducted in institutions presently used for training purposes and the construction or acquisition of additional institutions. In many states the state boards for vocational education are planning to place in area schools equipment purchased with federal funds provided for the program of vocational training for war production workers.

JERRY R. HAWKE
Deputy Assistant Commissioner
for Vocational Education
U. S. Office of Education

Local Affairs Abroad*Edited by Edward W. Weidner*

**Local Government
Restored in France*****February Set as Month for
Elections in Liberated Area***

THE French experience with local government in liberated territory is providing: (1) a case study of the revival of free local government in a formerly occupied country and (2) an indication of some of the permanent changes in French local government which might be made. As a case study the French experience is reassuring to those with faith in the adaptability of democratic institutions to trying conditions. The early establishment of semi-representative councils even if only advisory and the early calling of free elections point the way to the reestablishment of democratic local government.

At least two new developments in French local government are to be watched for their permanent influence. For the first time in history French women are to be given the right to vote. The appointment of regional prefects by Vichy and the appointment of regional commissioners by the French Provisional Government suggest that a new level of local government administration might be added, but this seems unlikely.

Four ordinances of the French Committee of National Liberation, and later the French Provisional Government, outlined the form local government was to take upon liberation. The first of these, in January 1944, provided for the establishment of regional *commissariats* and the central appointment of a regional commissioner for each. Each of these commissioners has several

prefects and departments (a unit of government roughly equivalent to our county) under him. The establishment of these regional commissionerships was necessary because only parts of France could be liberated at a time and because of the poor communications in any early stage of an invasion.

The regional commissioners are authorized not only to "establish the administration of the territory, to re-establish legality and to provide for the people's needs," but also to exercise exceptional powers in the event of an interruption of communications with the superior authority. These exceptional powers include the setting aside of legislative acts, the issuance of decrees and control of judicial proceedings.

Another ordinance stipulates that the regional commissioner shall be assisted in his duties by a director of the cabinet, a secretary-general for police appointed on suggestion of the Commissioner of the Interior, and a secretary-general for economic affairs and food supplies appointed on suggestion of the Commissioner of Food Supplies and Production and the Commissioner of Finance.

A third ordinance outlines the reestablishment of free department councils and municipal councils and mayors. All such officials holding office as of June 15, 1940, are reinstated in their positions except those who directly favored the enemy who are discharged. If a municipal council does not have a legal quorum it shall be provisionally completed by appointment by the prefect upon the advice of the departmental committee of liberation. Mayors shall be elected as usual by the municipal councils. The making up of legal quorums of department councils follows the same procedure as with the municipal councils.

February has now been set as the month for local elections.

A fourth ordinance regulates matters of detail as to prefectorial administration, providing for temporary appointments to the office of prefect outside the usual rules of the civil service. The men chosen for the positions of regional commissioners or prefects have been from both those in France during the occupation and those who were not.

A separate combined department-municipal council for Paris has been provided consisting of the Parisian Committee of Liberation, which is composed of a representative from each of 21 organizations plus seven others.

England Considers Water Problems

Proposals emphasizing the need for over-all consideration of the problem of water supply and related matters, enlarging the local units of administration and subsidizing rural water supplies and sewerage, have been proposed in a White Paper on water policy. In order to insure that all reasonable needs for water can be met in the future, it is proposed that central planning of water supply and conservation be the function of the Minister of Health. At present the Minister lacks powers of initiative and direction although having certain less effective powers. In order to help the Minister shape a national plan, central and regional advisory water committees are to be established or given greater power; nine regional bodies with local government representatives on them and with limited powers exist today and three are to be added, thereby covering most of England and Wales.

Municipalities own and operate 80 per cent of the water supplies, but it is not proposed to eliminate private

utilities from this field. The general framework of existing local organization will be retained, but amalgamation of small water utilities is to be encouraged and, if necessary, enforced by the Minister of Health in order to secure efficiency and economy. Under the proposals of the White Paper county councils will be able to become members of joint boards of local authorities administering water utilities.

All matters affecting rivers except water supply will be centralized in the Ministry of Agriculture and Fisheries, and administered by 29 river boards which will take over the land drainage functions of the existing catchment boards, the pollution powers at present exercised by about 1,600 separate authorities, and the control of fisheries.

The section of the White Paper providing for national and county grants—totaling £15,000,000 for national grants—for the extension of piped water supplies and sewerage in rural areas has already been passed as the Rural Water Supplies and Sewerage Act.

Criticism of the White Paper has been forthcoming. Although it includes plans for limited interconnection of existing water systems, it provides for no national "grid," no nationally interconnected system. This is a fault of the plan according to some. Others have criticized it because both the Minister of Health and the Minister of Agriculture and Fisheries have certain powers over water and the rivers. Control should be unified according to these critics. Many of those living in urban districts and non-county boroughs have criticized the county contribution to rural water supply and sewerage because the urban districts have provided these things for themselves at their own expense and under the White Paper's proposals they

would have to contribute, through county rates, toward rural facilities.

Units of Government in England

As in the United States, there is a definite trend toward utilizing more joint committees or authorities in carrying out the various local functions in England. These joint bodies are composed of representatives of two or more local governments and administer functions of mutual concern. The Minister of Town and Country Planning has just revealed that at the present time 934 out of the 1,396 local planning authorities are carrying on their planning duties through 167 joint executive committees. Likewise it has just been announced that two local authorities have agreed upon a joint scheme of sewerage, adding one more to the lengthening list of authorities acting as joint bodies in matters of sewerage and water supply.

Reconstructing Local Units in Australia

In the July issue of the *Australian Municipal Journal* a chief engineer of a community in New South Wales, writing on "What Is Planning for Reconstruction?", comments as follows on local government:

"Local government provides a vast field of study, as it is local government that comes close to the individual and provides him with the opportunity of service without which the roots of democracy inevitably must wither. Speaking of New South Wales, we find that local government areas were planned in the horse-and-buggy era, leading in many cases to areas so small that overhead costs are excessive. We find local government so restricted in scope that local governing bodies suffer from an inevitable sense, of frustration, competing as

they are, not only with commonwealth and state bodies, but also in some cases with local bodies set up for special purposes. We find the areas so ill-planned that they frequently divide instead of unify communities of like interest. The classic example of this is a small town in this state where the town itself is constituted a municipality while on it abut the boundaries of three shires!

"In the case of large cities the problem of whether centralized control should have centralized or decentralized administration arises in acute form."

State-owned Community Faces Problems

The township of Yallourn, Victoria, has a somewhat unique governmental problem. All of the land and houses within the township are owned by the State Electricity Commission which has its principal utility there. Until recently no self-government was given the community. Now the residents have been allowed to vote on various alternatives and have decided on a governing board composed of three commission appointees and twelve representatives elected by the residents, three of the twelve to be women.

Funds for the board are to be derived from an allocation to it of 20 per cent of the weekly rental of domestic and commercial buildings, plus a grant from the commission to make up the rest of the budget expenses.

Australian Notes

The state of Victoria has appointed a committee to consolidate the local government act. . . . Special regional planning authorities are to be set up in Victoria for local planning. . . . The Tasmanian Municipal Association Conference passed a resolution asking the government to change the day of mu-

nicipal elections from Thursday to Saturday. . . . At the same conference a motion providing that candidates at municipal elections make a deposit, to be returned only if a candidate receives more than 20 per cent of the votes, was defeated.

A civic group in Launceston, Tasmania, has asked the Premier to introduce compulsory voting at municipal elections as well as a separate election for the office of mayor. In Victoria, where the question of compulsory voting is now optional with each municipality, only nine of the 197 councils have taken action to put it in force, and even in these municipalities in practice is not enforced. . . . The Launceston City Council has asked the government to amend the corporation act to enable women to be elected to the council.

The state government has proposed to enlarge the area of Sydney to include some five neighboring municipalities. . . . Several communities in South Australia and New South Wales have shown increased interest in the establishment of community hotels and community management of the liquor trade. . . . The *Australian Municipal Journal* editorializes against the establishment of enlarged municipal units which has been proposed in various quarters. . . .

The executive committee of the Municipal Association of Victoria decided against the proposal of the city of Heidelberg that the wife of an absentee soldier be allowed to vote in his place at municipal elections. It also decided that there does not seem to be any practical method by which soldier ratepayers absent on service can vote. . . . The question of whether local rating should be based upon annual rental value or annual capital value is being debated in some Australian communities.

GI'S CAST THEIR BALLOTS

(Continued from page 590)
enjoyed the privilege of free airmail to facilitate its delivery. However, the voting officers' job was tough. A complex accounting of all federal ballots, both used and unused, had to be submitted to the Adjutant General by service commanders no later than November 20, 1944.

Naturally, not all the soldiers voted. The actual percentage can be determined only when returns have been finally tabulated. In some army units as high as 50 per cent of the men refused an application card—because most of them were under 21.

As in civilian life, similar apathy towards elections is encountered in the military forces. Eligible soldiers have never before had such an easy opportunity to vote—even in civilian life. Yet many men failed to vote because they "didn't know anything about the candidates back home."

Prior to the election the large numbers of men who did vote were the mystery element of the campaign. It is unfortunate for mathematically-minded political scientists that the electoral vote was not close enough to produce an indecisive result—the soldier vote keeping the election results in suspense until the final returns were tabulated in such key states as California and Pennsylvania.

But the election is over. Gone are the two sheets and the lonely chair and table in Company B's dayroom. Everybody should be satisfied that the GI was given an opportunity to vote. And I hope I have convinced the doubters that this was no military voting "machine."

Books in Review

Public and Private Government. By Charles E. Merriam. New Haven, Yale University Press, 1944. ix, 78 pp. \$1.75.

This little volume is a collection of lectures given by the author as visiting professor of philosophy at Indiana University in 1943. The topics of principal concern are concepts of the state, sovereignty, organization and democracy.

Professor Merriam's treatment of the state and sovereignty is especially noteworthy for the number of myths about these concepts which he explodes. The too clear-cut distinction frequently drawn between public and private government is a case in point. His attack on the idea of unlimited sovereignties, internal and external, is well founded.

The author feels that while organization is becoming infinitely more technical, it is becoming less personal, less mechanic, and more human. After discussing the obstacles and elements of progress present in the problem of democracy and organization, Professor Merriam concludes that "of all types of political society democracy is most adaptable to new forms of life."

The book is remarkable for its presentation of political philosophy in an easy and readable style. Throughout the volume the discussion is so organized and presented that the reader has no difficulty in following the author's arguments.

E. W. W.

Bureaucracy: A Challenge to Better Management. A Constructive Analysis of Management Effectiveness in the Federal Government. By J. M. Juran. New York, Harper & Brothers, 1944. xii, 138 pp. \$2.

The author of this book on administrative management in the national government has had experience as an

executive in private industry and in government. In the present volume he analyzes bureaucracy, suggests principles of administrative management and gives his opinion as to what a thorough application of these principles in the national government would mean.

In extremely popular style the author discusses the ills of the present functioning of bureaucracy. Throughout the discussion there is constant comparison of private and public management. The chief difference which is put forth is that the public bureaucracy functions in a "goldfish bowl." The public and Congress are constantly interested in and examining the public service.

A program for better management and obstacles to its attainment are discussed in the closing chapters. Although unanimous agreement on any set of proposals is not to be expected, the suggestions made are constructive. It is regrettable that no consideration is given the "goldfish bowl" aspects of public management in the proposed program. This is surprising in view of the emphasis placed on these aspects in the analysis of public bureaucracy.

Despite this element of incompleteness, the subject of administrative management in the national government is otherwise adequately and competently examined.

The Police and Minority Groups. A Program to Prevent Disorder and to Improve Relations Between Different Racial, Religious and National Groups. By J. E. Weckler and Theo E. Hall. Chicago 37, The International City Managers' Association, 1944. iv, 20 pp. 50 cents.

Emphasis on police techniques for preventing riots and improving relations between different racial, religious

and national groups is stressed in this timely report which is based on analyses of action taken by police forces of 30 cities during recent tense racial situations and on the ideas and comments of many police and other municipal officials.

Pointing out that deaths and injuries, extensive property destruction and severe damage to public morale are virtually inevitable in any large-scale disorder, the report calls for a "positive" police program for improving intergroup relationships which will have as its by-product the elimination of riots, and makes "constructive, practical suggestions on preventive policing in the field of interracial relations."

Among the recommendations of the report are these:

Recruitment of negroes and members of other minority groups as policemen.

A statement by the police administrator of a "clear and positive reaffirmation of police policy guaranteeing equal treatment to all residents of the city regardless of group affiliations" with a program for its implementation.

Special police in-service training program and tactics manual for dealing with minority group problems.

Determination of dangerous and non-dangerous areas, including the development of a reporting system for the maintenance of current information.

Cooperation of school authorities and other public and private agencies to correlate all constructive efforts aimed at meeting problems which produce antagonism between groups.

Airports and the Courts. By Charles S. Rhyne. Washington 6, D.C., National Institute of Municipal Law Officers, 1944. viii, 221 pp. \$5.

Designed as a legal handbook in all phases of aviation and airport expansion, this book represents a complete

collection and analysis of all reported court decisions involving acquisition, operation, maintenance and zoning of airports, together with an analysis of federal, state and local legislation in the airport field. The air space rights of landowners, aviators and airport operators are analyzed in the light of applicable legislation and legal principles.

Municipal Index and Atlas. New York, American City Magazine, 1944. 663 pp. \$5.

The 1944 edition of the *Municipal Index and Atlas* contains descriptions of products and services useful to municipalities, together with state maps, lists of cities with their populations, directories of municipal officials, and a series of short articles on such subjects as streets, water, sewerage, power, public safety and recreation.

The *Index* will prove especially helpful to those who are interested in the technical side of city hall problems and to those concerned with city purchases.

Additional Books and Pamphlets

Government Institutes

The Story of the Institute of Government, The University of North Carolina, Chapel Hill. By Albert Coates. Bloomington, Indiana, The National University Extension Association, Indiana University, 1944. ix, 76 pp. 25 cents.

Government Manuals

United States Government Manual Summer 1944 (Revisions through August 1). By Division of Public Inquiries, Office of War Information. Washington 25, D. C., Superintendent of Documents, 1944. vi, 712 pp. \$1.

Housing

Houses for Tomorrow. By T. R.

Carskadon, New York 20, N. Y., Public Affairs Committee, Inc., 1944. 32 pp. 10 cents.

Police

Salaries Paid Police Officers in Various Virginia Towns. Richmond, League of Virginia Municipalities, 1944. 6 pp. 25 cents.

Population

Highlights of Population Shifts. Based on Ration Book Number 4 Registration. Washington 25, Office of Distribution, War Food Administration, 1944. 46 pp.

Postwar Planning

Program to Aid the War Effort That Should Make for Postwar Employment. Proposed by the Postwar Planning Committee. New York 7, Commerce and Industry Association of New York, Inc., 1944.

Urban and Rural Living. Planning Post-War Ways of Life for American Youth. Analysis by Louis J. Wirth, Teaching Aids by Ray Lussenhop. Washington, D. C., National Association of Secondary-School Principals and National Council for the Social Studies, departments of the National Education Association, 1944. 56 pp. 30 cents.

Public Records

The Preservation of Public Records. A tentative report by the Committee on Preservation of Public Records. Chicago 37, Municipal Finance Officers Association of the United States and Canada, 1944. 12 pp. 35 cents.

Public Utilities

Results of Publicly Owned Electric Systems 1944. Record of 767 Cities under Public Ownership Rates in Effect 1943-1944. Kansas City, Missouri, Burns & McDonnell Engineering Company, 1944. 447 pp. \$10.

Public Works

Public Works Engineers' Yearbook 1944, including the Proceedings of the

1943 Public Works Congress Held at Chicago, Illinois, October 24-27, 1943. Chicago, American Public Works Association, 1944. viii, 320 pp. \$3.75.

Recreation

A List of References on Outdoor Theaters. By Katherine McNamara. Cambridge, Massachusetts, Library of the Departments of Landscape Architecture and Regional Planning, Harvard University, 1944. 3 pp.

Social Security

Our Concern—Every Child. State and Community Planning for Wartime and Post-war Security of Children. By Emma O. Lundberg. Washington, D. C., United States Department of Labor, Children's Bureau, 1944. 84 pp. 15 cents.

Workmen's Compensation for Public Employees. An Analysis of State and Federal Legislation. By Leifur Magnusson. Chicago 37, Public Administration Service, 1944. iv, 43 pp. \$1.50.

Surplus Property

Summary of Recommendations Submitted on Surplus Property Legislation. Report of the War Contracts Subcommittee to the Committee on Military Affairs. Washington, D. C., U. S. Government Printing Office, 1944. 102 pp.

Taxation and Finance

How Should Wisconsin's City and Village Streets Be Financed? Madison 3, League of Wisconsin Municipalities, 1944. 24 pp.

An Installment Plan for Taxpayers. By William Riddell. Chicago 37, Municipal Finance Officers Association of the United States and Canada, 1944. 6 pp. 25 cents.

Local Government Fiscal Policies. A Statement Approved by the Executive Board of the Municipal Finance Officers Association of the United States and Canada. Chicago 37, The Association, 1944. 4 pp. 10 cents.

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Timely Publications on City Management

The Municipal Year Book, 1944. The eleventh issue of the only general year-book for American cities. 1944. 646 pp. \$8.50.

Monthly Administrative Reports for Cities. Suggested forms for use by department heads in reporting to the chief administrator. 1943. 32 pp. \$1.

Management Methods in City Government. A manual based on a survey of the best administrative practices in council-manager cities. 1942. 60 pp. \$1.50.

Municipal Public Relations. A suggested program for improving relations with the public. 1940. 50 pp. \$1.

Measuring Municipal Activities. A survey of suggested criteria for appraising administration. Revised edition, 1943. 75 pp. \$2.

Governmental Data for Small Council-Manager Cities. Personnel, financial, and utility data for 126 cities under 5,000. 1944. 32 pp. \$1.50.

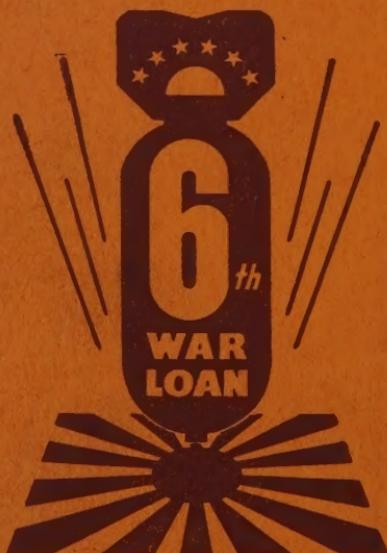
Specifications for the Annual Municipal Report. 1939. 60 pp. Supplementary checklist of 266 suggested items—for the report. 1940. 18 pp. Both, \$1.50.

The Police and Minority Groups. A program to prevent disorder and to improve relations between racial, religious, and national groups. 1944. 20 pp. 50 cents.

Recent Council-Manager Developments. A history of the manager plan and an up-to-date directory of council-manager cities. 1944. 16 pp. \$1.

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